

THE BUDGET APPROPRIATION RESOLUTION AND TAX LEVY OF

RUTHERFORD COUNTY, TENNESSEE

FOR THE FISCAL YEAR ENDING JUNE 30, 2010

ADOPTED BY THE RUTHERFORD COUNTY COMMISSION • JUNE 26, 2009

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COUNTY GOVERNMENT ORGANIZATIONAL CHART Rutherford County, Tennessee 2009-2010 Budget

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Rutherford County Finance Department

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LETTER OF TRANSMITTAL

August 18, 2009

To the Board of County Commissioners and Citizens of Rutherford County, Tennessee

The Rutherford County Finance Department herein submits the 2009-2010 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Commission adopted this budget on June 26, 2009. The Commission also adopted a property tax rate of \$2.73½ to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$390,464,507. An overview of the budget is provided in this document for those who do not require as much detail.

The County Commission is committed to maintaining adequate fund balances as recommended by bond rating agencies. This budget reflects reductions of the fund balances of the General Fund, Solid Waste/Sanitation Fund, Drug Fund, Development Tax Fund, Industrial/Economic Development FundGeneral Debt Service Fund and the Highway Fund. The County Commission has adopted resolutions establishing a county fund balance policy for the General Fund and the Debt Service Fund. The projected ending fund balances of the major budgeted funds are within the recommended ranges. Based on our strong financial performance, as well as the strength of the county's economy, Rutherford County retained bond ratings of Aa2 from Moody's and AA+ from Standard and Poor's.

Appropriations for salaries in the General, Solid Waste/Sanitation, and Drug Control Funds, were based on a classification/compensation plan. Fiscal year 2009-2010 is the fifth year of the county's market-based pay plan. Because of the current economic climate, pay steps earned by employees of the General Fund, Solid Waste Fund and Drug Control Fund were withheld. It is the commission's intent to review mid-year how well revenue collections meet projects to determine if steps can be retroactively given. The Rutherford County Road Board has authorized a modified version of the pay plan for the employees of the Highway Department. The Highway department employees were not due steps during the 2009-2010 fiscal year. The Board of Education included funding step increases earned by their employees, subject to available funds and negotiations with the Rutherford County Education Association.

This budget also includes a capital projects section, providing information relative to the status of ongoing capital projects, as well as projections of future needs. These projections are based on a long-term capital plan that is updated on a regular basis. While most of the projects are funded through the issuance of debt, some of the smaller projects are funded through the Adequate Facilities/Development Tax Fund.

We hope that the design of this document will provide the reader with practical information necessary to understand the operation of county government. We appreciate the efforts of all county personnel in the development of this budget document.

Sincerely,

Lisa A. Nolen, CPA, CGFM Finance Director

OVERVIEW OF THE OPERATING BUDGET

Rutherford County, Tennessee For the Fiscal Year Ending June 30, 2010

Pursuant to Chapter 49, Private Acts of 1979, the annual operating budget requests are presented for your consideration. The Finance Department offers this overview to provide general information relating to the proposed operating budget, along with information regarding changes that have a significant impact on the budgets of the various funds. We hope that this proves useful to individuals who are not concerned with the detailed information contained in the remainder of this document. Copies of this overview will be available for public review.

Estimated revenues below have been allocated to the various funds in the same manner as the previous year. In any given year, we anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. However, in the adopted 2009-2010 budget, we have recognized the slow down in the economy, actions taken by the Federal Reserve, and have made adjustments accordingly. Also, during the May 27, 2009 meeting of the Budget and Finance Committee, a recommendation for a 17 ½ cent increase to the current \$2.56 property tax rate was proposed and ultimately approved by the Rutherford County Commissioners on June 26, 2009

A new fund (Fund 118) has been approved and presented for the 2009-2010 fiscal year to account for the operations of the ambulance service. Previously, the ambulance service department has been budgeted within the operations of the General Fund. Of the proposed tax increase, 9 ¾ cents would be levied specifically to help fund emergency medical services. While the ambulance service department has always billed and collected charges from patient's accounts, additional public funds have been necessary to fully fund their operations. It has been determined that segregating this operation from all other General Fund operations would help to focus attention on the amount of public funds needed to provide this service to our community.

	Current 2008				Proposed 2009			
Fund	Ta	x Rate	C	Change	Tax Rate			
						_		
County General	\$	0.53	\$	0.0425	\$	0.5725		
Ambulance Service		-		0.0975		0.0975		
Highway		0.01		-		0.0100		
EDUCATION		1.23		0.0350		1.2650		
Education Capital Project		0.05		-		0.0500		
General Debt Service		0.74		-		0.7400		
Total	\$	2.56	\$	0.175	\$	2.7350		

This would be the fifth year of the pay plan adopted by the Board of Commissioners in June, 2005. In budgeting salaries for the fiscal year 2009-2010, the base table was not indexed and steps earned by employees have been put on hold. The number of employees affected are as follows: General Fund - 37%; Solid Waste & Sanitation Fund - 30%; Drug Control Fund - 50%. Salaries in the General Purpose School Fund and Cafeteria Fund are budgeted according to the

Board of Education pay plan. While the base table has not been increased for either certified or classified staff, their proposed budget does include funding for employees who have earned their steps. The Highway Fund salary budget does not include steps for their employees, as they were advanced steps during the 2008-2009 fiscal year.

It is necessary that the county maintain adequate fund balances to ensure funds are available to operate during the early months of each fiscal year, prior to the collection of current property taxes which begins in October. These balances are also needed to allow for unanticipated expenditures and/or changes in economic conditions. The county strives to avoid funding recurring expenditures from fund balances. The county has adopted policies regarding the level of unreserved fund balances in the General Fund (15%) and the Debt Service Fund (computed). The State requires the Board of Education to maintain 3% of current appropriations in the unreserved fund balance in the General Purpose School Fund. Also, the State does not allow fund balances in the Cafeteria fund to exceed three months of operating expenses. As currently proposed, all funds meet the Board of Commissioner's policies and the State of Tennessee's requirements.

STATEMENT OF ESTIMATED OPERATIONS

For the Fiscal Year Ending June 30, 2010

								Estimated
				Estimated			U	nreserved Fund
	Ad	opted Tax	U	nreserved Fund	Estimated		В	alance June 30,
Fund		Rate	Ba	lance July 1, 2009	Revenues	Appropriations		2010
County General	\$	0.5725	\$	12,618,575	\$ 64,333,720	\$ 65,180,901		11,771,394
Solid Waste/Sanitation		-		4,058,975	2,661,005	3,257,440		3,462,540
Ambulance Service		0.0975		-	10,324,838	9,890,087		434,751
Industrial/Economic Dev.		-		240,874	113,366	219,944		235,190
Drug Control		-		1,078,298	628,000	854,133		852,165
Development Tax		-		4,269,071	1,050,000	1,200,500		4,118,571
Highway		0.0100		6,954,396	7,980,529	9,356,150		5,578,775
General Purpose School		1.2650		10,830,061	242,770,481	242,757,755		10,842,787
Centralized Cafeteria		-		3,972,016	14,519,150	14,124,300		4,366,866
Education Capital Projects		0.0500		1,297,164	2,255,024	2,234,204		1,317,984
General Debt Service		0.7400		32,097,974	41,374,326	41,389,093		32,083,207
	\$	2.7350	\$	77,417,404	\$ 388,010,439	\$ 390,464,507	\$	75,064,230

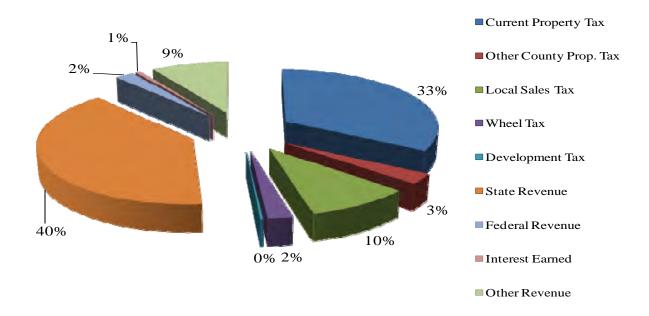
PROJECTED REVENUES

The chart and table on the following page present the projected revenues that will be available to fund appropriations for all departments during the coming year. Revenue growth projections are formulated based on the actual growth history of each individual revenue component for the past several years. As stated before, this analysis is based on the assumption that significant changes in these growth trends will not occur. However, significant reductions have been made in some of the revenues – Local Development Tax, Excess Fees-Register of Deeds, Excess Fees-County Clerk, building permits, and interest earnings. After the budget has

been adopted for the next fiscal year, periodic reports will be made throughout the year to the Budget, Finance and Investment Committee of the County Commission to apprise them of our actual experience in comparison to these estimates.

SUMMARY REVENUE ALL FUNDS

SOURCE	PROJECTION	%
Current Property Tax	\$ 129,090,743	33%
Other County Prop. Tax	11,195,432	3%
Local Sales Tax	38,727,500	10%
Wheel Tax	9,053,630	2%
Development Tax	1,000,000	0%
State Revenue	153,461,219	40%
Federal Revenue	8,458,051	2%
Interest Earned	2,099,346	1%
Other Revenue	34,924,518	9%
Total Estimated Revenue	\$ 388,010,439	100%



Estimated Revenue from Current Property Taxes 2009 Assessments Based on Estimated Assessed Valuation of –Real & Personal Property - \$5,193,135,744 Valuation of – Public Utility Property - \$149,400,000 Valuation of - Tax Freeze Properties – (\$50,429,375)

Fund		roposed ax Rate		Amount of Tax Levy		Reserve for Delinquency 4.5%	(Estimated Collection of afrozen Taxes		Total Frozen Taxes 1,281,133		Reserve for Delinquency 4.5%		stimated Net Collection of All Taxes
County General	\$	0.5725	\$	30,297,309	\$	1,363,379	\$	28,933,930	\$	268,171	\$	12,068	\$	29,190,034
Solid Waste	Ψ	0.5725	Ψ	30,271,307	Ψ	1,303,377	Ψ	20,733,730	Ψ	200,171	Ψ	12,000	Ψ	27,170,034
Ambulance Service		0.0975		5,159,804		232,191		4,927,613		45,671		2,055		4,971,228
Highway		0.0100		529,211		23,814		505,396		4,684		211		510,175
Education		1.2650		66,945,146		3,012,532		63,932,614		592,553		26,665		64,498,502
Education Capital Projects		0.0500		2,646,053		119,072		2,526,981		23,421		1,054		2,549,348
Debt Service		0.7400		39,161,587		1,762,271		37,399,316		346,632		15,598		37,730,349
•										· · · · · · · · · · · · · · · · · · ·				
Total	\$	2.735	\$	144,739,109	\$	6,513,260	\$	138,225,849	\$	1,281,133	\$	57,651	\$	139,449,636
					ΙΔC	s City		10,268,007			Lac	s City		10,358,893
					LCS	is City	_	10,208,007			LCS	is City	_	10,336,693
					Tot	al Available	\$	127,957,842			Tot	al Available	\$	129,090,743
						Revenue Per A		led Penny				Revenue	Per :	Penny
					Ger	neral	\$	505,396			Gei	neral	\$	509,870
					Sch	ools		427,312			Sch	iools		442,882
				Total										<u> </u>
WFTEADA Allocations (estimated)													
				Education	Ed.	Cap. Projects		Total		Education	Ed.	Cap. Projects		Total
County		84.55%	\$	54,055,025	\$	2,136,562	\$	56,191,587	\$	54,533,484	\$	2,155,474	\$	56,688,957
City		15.45%		9,877,589		390,419		10,268,007		9,965,019		393,874		10,358,893
T 1		100.000	•	62.022.614	Φ.	2.526.001	¢	66 450 505	¢	64 400 503	Ф	2.540.240	Ф	67.047.050
Total		100.00%	\$	63,932,614	\$	2,526,981	\$	66,459,595	\$	64,498,502	\$	2,549,348	\$	67,047,850

Taxes are levied for the calendar year, but are not collectible until the first Monday in October.

Taxes become delinquent on March 1 of the following calendar year, and must be filed for collection in Circuit or Chancery Court by April 1 of the second year following the year of levy.

The above reserve for delinquency represents the portion that is not expected to be collected by the end of the current fiscal year.

APPROPRIATIONS

The following table presents a comparison of current amended appropriations by fund with department requests and the County Mayor's recommendation where applicable. It is important to note that departments often submit budget requests with information as to the priority of certain new initiatives. There is always the realization that depending on revenue predictions, certain increases may not be approved.

	Amended		Requested		Amended Requested		Adopted	
Fund		2008-2009 2009-2010		2009-2010		2009-2010		
County General	\$	75,802,027	\$	75,736,637	\$	65,180,901		
Solid Waste/Sanitation		3,434,046		3,607,928		3,257,440		
Ambulance Service		(shown in	Gen	. Fund)		9,890,087		
Industrial/Economic Dev.		220,023		219,944		219,944		
Drug Control		952,226		854,133		854,133		
Development Tax		3,660,760		1,135,500		1,200,500		
Road & Bridge		9,671,077		9,356,150		9,356,150		
General Purpose School		240,733,117		243,632,755		242,757,755		
Central Cafeteria		13,626,025		14,124,300		14,124,300		
Education Capital Projects		2,374,724		2,234,204		2,234,204		
General Debt Service		41,618,260		41,389,093		41,389,093		
	\$	392,092,285	\$	392,290,644	\$	390,464,507		

SIGNIFICANT BUDGET INCREASES

The following listing is an attempt to itemize some of the larger increases in the operating budget for the General Fund from the 2008-2009 original budget:

GENERAL FUND

•	Utilities	\$ 303,656
•	Judgements	150,000
•	Tax Relief Program	165,000
•	Contracted Services (grants)	685,779



A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 26th day of June, 2009, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of various funds, departments, institutions, offices and agencies of Rutherford County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2009 and ending June 30, 2010, according to the following schedule:

GENERAL FUND

County Commission	\$ 203,470
Board of Equalization	23,270
County Mayor	355,256
Personnel Office	185,188
County Attorney	262,073
Election Commission	685,399
Register of Deeds	103,650
Planning	692,777
Codes Compliance-Environmental	48,905
Geographical Information Systems	821,292
County Buildings	1,726,581
Other General Administration	236,035
Preservation of Records	103,306
Risk Management	434,377
Accounting and Budgeting	880,954
Property Assessor	1,720,632
Reappraisal Program	607,026
County Trustee	69,450
County Clerk	171,200
Data Processing	1,423,363
Circuit Court	438,786
Circuit Court Judge	233,978
General Sessions Court	1,221,593
Drug Court	437,905
Chancery Court	792,601
Juvenile Court	449,434
District Attorney	65,433
Office of Public Defender	20,600
Probation Services	851,511
Victim Assistance Programs	163,256
Sheriff's Department	17,049,908
Special Patrols	57,166

General Fund (Continued)

The CC Control of the	20.000
Traffic Control	20,000
Administration of Sex Offender Registry	7,100
Jail	12,505,215
Workhouse/Penal Farm	3,136,868
Juvenile Services	1,769,123
Rescue Squads	90,000
Disaster Relief	802,455
Inspection and Regulation	775,504
Local Health Center	603,222
Rabies & Animal Control	1,337,401
Nursing Home	7,500
Dental Health Program	12,400
Other Local Health Services	1,702,735
General Welfare Assistance	43,000
Sanitation & Waste Removal	30,000
Other Public Health & Welfare	167,400
Adult Activities	32,000
Senior Citizens Assistance	1,500
Libraries	1,032,148
Parks & Fair Boards	363,605
Agriculture Extension Service	642,098
Soil Conservation	113,667
Storm Water Management	144,984
Tourism	310,000
Other Charges	269,295
Employee Benefits	711,960
Payments to Cities	1,908,484
Miscellaneous	3,704,862
Transfers Out	400,000
Total General Fund	<u>\$ 65,180,901</u>

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	\$ 202,914
Payments to Cities	 17,030
•	
Total Economic Development Fund	\$ 219,944

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$ 134,689
Convenience Centers	1,886,404
Other Waste Collection	401,121
Landfill Operation & Maintenance	638,906
Postclosure Care Costs	91,500
Employee Benefits	56,120
Miscellaneous	 48,700
Total Solid Waste/Sanitation Fund	\$ 3,257,440

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Service	\$ 9,890,087
Total Ambulance Service Fund	\$ 9,890,087

DEVELOPMENT TAX FUND

Other General Administration	\$	10,500
Other General Government Projects		125,000
Transfers Out	-	1,065,000
Total Development Tax Fund	\$	1,200,500

DRUG CONTROL FUND

Drug Enforcement	<u>\$</u>	854,133		
Total Drug Control Fund	<u>\$</u>	854,133		

HIGHWAY FUND

Administration	\$	704,825
Highway and Bridge Maintenance	Ψ	5,450,745
Operation & Maintenance of Equipment		1,170,700
Quarry Operation		400,415
Other Charges		454,900
Employee Benefits		239,705
Capital Outlay		934,860
m drift b	ф	0.256.150
Total Highway Fund	\$	9,356,150

GENERAL PURPOSE SCHOOL FUND

	φ.	
Regular Education Program - Elem./Sec.	\$	127,787,553
Alternative Instruction		1,594,353
Special Education Program		20,473,780
Vocational Education Program		9,148,462
Adult Education Program		497,470
Attendance		563,320
Health Services		2,826,816
Other Student Support		6,931,499
Regular Instruction Program		8,162,651
Alternative Instruction Program		684,844
Special Education Program		1,017,517
Vocational Education		161,221
Adult Program		187,909
Board of Education		4,448,607
Director of Schools		532,322
Office of the Principal		14,184,203
Fiscal Services		776,471
Human Resources		386,305
Operation of Plant		20,563,653
Maintenance of Plant		5,845,045
Transportation		11,389,283
Central and Other		1,949,983
Community Service		40,000
Early Childhood Education		1,839,009
Regular Capital Outlay		75,000
Education Principal		601,429
Education Interest		88,800
Other Debt Service		250
Total General Purpose School Fund	\$	242,757,755

CENTRAL CAFETERIA FUND

Board of Education	\$ 76,000
Food Service	13,981,670
Transfers Out	 66,630
Total Central Cafeteria Fund	\$ 14,124,300

EDUCATION CAPITAL PROJECTS FUND

Board of Education	\$	44,329
Education Capital Projects		2,189,875
Total Education Capital Projects Fund	<u>\$</u>	2,234,204

DEBT SERVICE FUND

Other General Administration	\$ 1,087,000
General Government Principal	3,010,615
Education Principal	19,364,385
General Government Interest	2,809,031
Education Interest	15,005,603
Education Other Debt Service	 112,459
Total Debt Service Fund	\$ 41,389,093

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and administering other funds with the Trustee, County Clerk, Circuit Court Clerk, Register, Sheriff and the Clerk and Master and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commission, and or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk & Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commission and or fees collected and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

BE IT FURTHER RESOLVED, that any fee officials, as enumerated in Section 8-22-101, T.C.A., operated under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED, that if the need shall arise, the Budget, Finance and Investment Committee may, with the approval of any official head of any department or division which may be affected, transfer any amount within any major appropriation category and also the approval of the Board of Commissioners must be obtained as required by law for transfers between major appropriation categories within the same fund. The School Superintendent must also receive the approval of the Board of Education for transfers within each major appropriation category of the budget and the approval of the Board of Commissioners for transfers between these major categories as required by law.

Additionally, within a major category of the budget regarding any line item which varies within one thousand dollars (\$1,000), more or less, from the original budget adopted by the board of commissioners, except for those items affecting amounts budgeted for personnel costs and amendments reflecting the administrative or other expenses relating to the functioning of the county commission, the county mayor may amend by written approval said line items(s) within a major category of the budget at the sole discretion of the county mayor. Any other transfers and adjustments shall be submitted to the budget committee for its recommendation to the county's legislative body. Budget amendments should be timely and enacted before the expenditure of such funds.

One copy of this authorization shall be filed with the County Clerk, one copy with the Chairman of the Budget, Finance and Investment Committee, and one with each divisional

department head concerned. Aforesaid authorization shall clearly state the reasons for the transfer, but this provision shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amount authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an officer, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2010. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditures are to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-11-119, inclusive, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2009-2010 have been collected, not exceeding 60% of the appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made, and the loan shall be paid out of the revenue of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk, and shall mature and be paid in full without renewal not later than June 30, 2010.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2008 and prior years and the interest and penalty thereon collected during the year ending June 30, 2010, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2008. The Clerk and Master and Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the fiscal year June 30, 2010.

- **SECTION 9. BE IT FURTHER RESOLVED**, that the Rutherford County School Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects shall be the budget approved for the separate projects within the fund by the Rutherford County Board of Education.
- **SECTION 10. BE IT FURTHER RESOLVED**, that any resolution or part of the resolution which has heretofore been passed by the Board of Commissioners which is in conflict with any provision in this resolution, be and the same is hereby repealed.
- **SECTION 11. BE IT FURTHER RESOLVED**, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2009. This resolution shall be spread upon the minutes of the Board of Commissioners.
- **SECTION 12. BE IT FURTHER RESOLVED**, that this budget is adopted subject to the fund balances being correct as shown as of June 30, 2009, and in the event they are actually less, the governing body reserves the right to reduce the expenditures authorized hereby to a like amount.
- **SECTION 13. BE IT FURTHER RESOLVED**, that funds appropriated by this resolution shall not be released to non-profit organizations except by contract. All such contracts shall contain reasonable audit requirements as prescribed by the Comptroller of the Treasury. Funds shall be released only upon a determination by the County Finance Director that such audit requirements and other conditions of previous contracts are being met or adequate evidence has been submitted that such conditions will be met. Exceptions to these provisions may be granted upon the recommendation of the County Board of Commissioners of Rutherford County, Tennessee.
- **SECTION 14. BE IT FURTHER RESOLVED**, that Section 5-9-109, inclusive, <u>Tennessee Code Annotated</u>, authorized the County Legislative Body to make appropriations to non-profit charitable organizations; and, **WHEREAS**, the Rutherford County Legislative Body recognizes the various non-profit charitable organizations located in Rutherford County have great need of funds to carry on their non-profit charitable work. **NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Rutherford County, on this 26th day of June, 2009:
- 1. That thirty thousand dollars (\$30,000) be appropriated for the Rutherford County Rescue Squad to benefit the general welfare of the residents of Rutherford County.
- 2. That thirty thousand dollars (\$30,000) be appropriated for the Smyrna Rescue Squad to benefit the general welfare of the residents of Rutherford County.
- 3. That thirty thousand dollars (\$30,000) be appropriated for the LaVergne Rescue Squad to benefit the general welfare of the residents of Rutherford County.
- 4. That thirty-two thousand dollars (\$32,000) be appropriated for the Rutherford County Adult Activity Center to benefit the general welfare of the residents of Rutherford County.

- 5. That one thousand five hundred dollars (\$1,500) be appropriated for the Retired Senior Volunteer Program (RSVP) to benefit the general welfare of the residents of Rutherford County.
- 6. That twelve thousand dollars (\$12,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.
- 7. That one million thirty-two thousand one hundred forty-eight dollars (\$1,032,148) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.
- 8. That fifteen thousand three hundred eighty-seven dollars (\$15,387) be appropriated for the Greater Nashville Regional Council to benefit the general welfare of the residents of Rutherford County.
- 9. That twenty thousand twenty-three dollars (\$20,023) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.
- 10. That twenty-eight thousand dollars (\$28,000) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.
- 11. That forty-three thousand dollars (\$43,000) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.
- 12. That five thousand dollars (\$5,000) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.
- 13. That two hundred seventy thousand dollars (\$270,000) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.
- 14. That one hundred fifty-five thousand dollars (\$155,000) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.
- 15. That ninety thousand dollars (\$90,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.
- 16. That thirty thousand dollars (\$30,000) be appropriated for the Almaville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 17. That thirty thousand dollars (\$30,000) be appropriated for the Salem-Blackman Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 18. That thirty thousand dollars (\$30,000) be appropriated for the Christiana Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.

- 19. That thirty thousand dollars (\$30,000) be appropriated for the Lascassas Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 20. That thirty thousand dollars (\$30,000) be appropriated for the Rockvale Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 21. That thirty thousand dollars (\$30,000) be appropriated for the Rutherford Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 22. That thirty thousand dollars (\$30,000) be appropriated for the Walter Hill Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 23. That thirty thousand dollars (\$30,000) be appropriated for the Southeast Rutherford Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 24. That thirty thousand dollars (\$30,000) be appropriated for the Fosterville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 25. That thirty thousand dollars (\$30,000) be appropriated for the Eagleville Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 26. That thirty thousand dollars (\$30,000) be appropriated for the Kittrell Volunteer Fire Department to benefit the general welfare of the residents of Rutherford County.
- 27. That twenty thousand dollars (\$20,000) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.
- 28. That forty-five thousand dollars (\$45,000) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.
- 29. That thirty-one thousand two dollars (\$31,200) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.
- 30. That fifty thousand dollars (\$50,000) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.
- 31. That forty-two thousand five hundred dollars (\$42,500) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.
- 32. That nine thousand seven hundred seventy-five dollars (\$9,775) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.
- 33. That ninety-six thousand five hundred dollars (\$96,500) be appropriated for the Economic Development Council to benefit the general welfare of the residents Rutherford County.

- 34. That one hundred five thousand two hundred eighty dollars (\$105,280) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.
- 35. That one thousand five hundred dollars (\$1,500) be appropriated for the Pregnancy Support Center to benefit the general welfare of the residents of Rutherford County.
- 36. That fifteen thousand dollars (\$15,000) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.
- 37. That twenty-five thousand dollars (\$25,000) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County
- 38. That two thousand five hundred dollars (\$2,500) be appropriated for the Mid-Cumberland Homemaker Program to benefit the general welfare of the residents of Rutherford County.
- 39. That two-thousand dollars (\$2,000) be appropriated for the State of Tennessee Division of Forestry to benefit the general welfare of the residents of Rutherford County.
- **BE IT FURTHER RESOLVED,** that all appropriations enumerated in Section 1 through 39 above are made subject to the following conditions:
- 1. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), T.C.A.
- 2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.
- 3. That it is the expressed interest of the County Commission of Rutherford County in providing these funds to the above named non-profit charitable organizations to be fully in compliance with chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, inclusive, <u>Tennessee Code Annotated</u> and any and all other laws which may apply to county appropriations to non-profit organizations, and so this appropriation is made subject to compliance with any and all these laws and regulations.

PASSED this 26th day of June, 2009.

RESOLUTION FIXING THE TAX LEVY RUTHERFORD COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2009

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 26th day of June, 2009, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2009 shall be \$2.735 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

RATE
\$.5725
.0975
.0100
1.2650
.0500
7400
\$2.7350

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the above funds on a pro rata basis.

SECTION 3. BE IT FURTHER RESOLVED, that the county's situs portion of sales tax revenue will be divided as follows: Solid Waste/Sanitation Fund – sixty percent (60%); General Fund – twenty percent (20%); Road & Bridge Fund – twenty percent (20%).

SECTION 4. BE IT FURTHER RESOLVED, that the Wheel Tax Revenue will be divided as follows: General Fund – thirty percent (30%); Road & Bridge Fund – thirty percent (30%); General Purpose School Fund – forty percent (40%).

SECTION 5. BE IT FURTHER RESOLVED, that interest earned on idle operating balances, with the exception of the Drug Control Fund and Development Tax Fund, will be distributed as follows: General Fund – fifty five percent (55%); General Purpose School Fund – twenty-five percent (25%); Road & Bridge fund – five percent (5%); with the balance to the General Debt Service Fund. Provided that the Finance Director will monitor General Purpose School Fund available cash balances and interest rates to determine that the above allocation is justifiable.

SECTION 6. BE IT FURTHER RESOLVED, that all resolutions of the Board of Commissioners of Rutherford County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 7. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners.

PASSED this 26th day of June, 2009.

RESOLUTION ESTABLISHING FUND BALANCE POLICY

GENERAL FUND:

The General Fund undesignated fund balance will be maintained at a level sufficient to provide for the required resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources. Given that current property tax collections do not begin until the fourth month of the fiscal year, and based on guidance provided by the Government Finance Officers Association (GFOA), Rutherford County will maintain at least Fifteen Percent (15.0%) of the next year's budget in the undesignated fund balance of the General Fund.

Any amounts remaining in the fiscal year-end undesignated fund balance in excess of Fifteen (15.0%) of the approved subsequent year's budget will be available for appropriation by the County Commission to cover such items as revenue shortfalls and unanticipated expenditures, and to ensure stable tax rates. The County Commission will attempt whenever possible to avoid appropriating such funding for recurring expenses.

PASSED this 27th day of June, 2002.

GENERAL DEBT SERVICE FUND:

Introduction. It is the practice of the County to pay the principal and interest requirements on the County's debt obligations from the Debt Service Fund. Each year the Finance Director of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a conservatively calculated amount adequate to meet (1) cash flow

needs, (2) budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

Cash flow Requirement Component. The majority of local County revenues come from property taxes. Property taxes levied for a specific fiscal year are generally collected in the second half of that fiscal year. For this reason, it is common for the County to expend more than it collects during the first half of the fiscal year. For this reason, it shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the debt service fund requirements scheduled to be expended during the first six months of the next fiscal year. This amount will typically equal six months of interest expense on the County's total indebtedness unless the County schedules principal payments in the first six months of the fiscal year.

Generally, except for short-term capital outlay notes, the County will not schedule principal payments in the first six months of the fiscal year.

Budget Contingency Component. By their very nature, budgeted revenues are estimated revenues. Certain sources of revenues are more volatile and less predictable than other types of revenues. For example, property tax collections are generally more stable than sales tax collections. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments, as shall be reflected in the fund balance, equal to 10% of budgeted property tax revenues and 20% of other budgeted revenues in order to provide protection from unforeseen budgeting shortfalls.

Emergency Contingency Component. The Budgeting Contingency is intended to protect the County from one-time shortfalls in budgeted revenues. It is recognized, however, that severe economic downturns in the local or national economy or the occurrence of natural disasters such as tornadoes can have a severe effect on property valuations, tax collection rates and sales and business taxes. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the Budgeting Contingency as an Emergency Contingency balance.

Variable Rate Contingency Component. The County can enter into variable rate loan agreements with either its own Public Building Authority or with other Public Building Authorities. Under certain circumstances, and in accordance with State Law, it may also be possible for the County to issue variable rate obligations directly. In the event that the County incurs variable rate liabilities, the County will (1) budget conservatively for the projected variable rate expense (i.e. current rate plus two percent (2%)) and (2) maintain an amount equal to two percent (2%) of the variable rate indebtedness to provide a measure of protection from variable rate volatility.

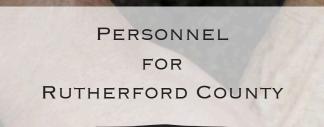
Growth Component. Each year the County shall update a five-year capital improvement plan for the County. As part of this process, the County shall estimate the future debt service associated with new indebtedness projected in relation to the capital improvements plan. These projections shall provide a source of data from which to project the additional fund balance needed in the Debt Service Fund over the next five years. It shall be the policy of the County to take future needs into consideration when determining the amount needed in the fund balance and to use only that portion of fund balance in excess of the minimum required amount, if

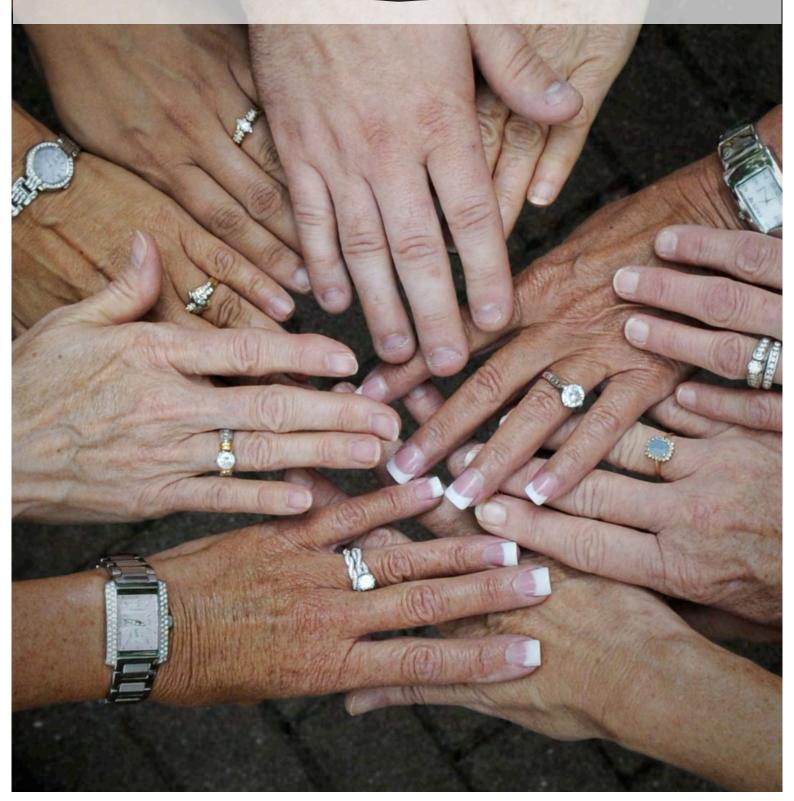
needed, to balance the annual debt service fund budget or to provide for other capital improvement needs of the County.

Debt Service Fund Draws and Fund Replenishment. In the event that the County draws down the Debt Service Fund for the purpose of addressing any of the circumstances described above (i.e. shortfalls in budgeted revenues, emergencies, or unforeseen variable rate expenses, then the County shall commit to replenishing the Debt Service Fund to an appropriate level within two fiscal years.

PASSED this 14th day of October, 2004

The Debt Service Fund Balance policy presented above replaced the policy that had been in place since June 27, 2002.





RUTHERFORD COUNTY, TN PERSONNEL

Analysis of Full Time Positions

	Fund 101,116,122	Fund 131	Total
Total Funded Positions 7/1/07	872	77	949
Postions added during 07-08			
Drug Court Case Manager	1		
SRO (BOE funded)	1		
Detention/Sgt - Juvenile Detention	1		
Detention Officers - Juvenile Detention	6		
Fire Coordinator	1		
Detention/Sgt - Correctional Work Center	2		
Detention/Cpl - Correctional Work Center	2		
Detention Officers - Correctional Work Center	2		
Clerical Support - Correctional Work Center	1		
Positions added 08-09			
Assistant Director - Maintenance	1		
Legal Secretary - General Sessions	1		
Deputy Clerk - Chancery	1		
Court Officer - Juvenile Court	1		
Victims Prosecutor	1		
Tech Specialist - Sheriff	1		
Equipment Assistant - Sheriff	1		
Court Security /Juvenile - Sheriff	1		
SRO	1		
Court Security/Lt	1		
Detention Officer - Jail	1		
Detention Officer/Sgt - Jail	1		
Detention Officer - Correctional Work Center	5		
Clerical Support - Correctional Work Center	1		
Building Codes Inspector - Post Eliminated	(1)		
Landfill Engineer - Position Eliminated	(1)		
Accounts Payable Acct-Finance Pos. Eliminated	(1)		
Total Funded Positions 7/1/08	904	77	981
Positions added 09-10	70.	.,	701
SRO	1		
SRO(BOE funded)	1		
Appraiser I/Half Year	2		
Training & Development-Insurance	1		
Veterinarian	1		
Positions eliminated 09-10	ī		
Engineering Tech	(1)		
Assistant Director-Maintenance	(1)		
Detention Officer-Correctional Work Center	(5)		
Admin Support-Correctional Work Center	(1)		
Building Codes Inspector	(1)		
Nursing Assistant-Health Department	(1)		
Grounds Keeper-Ag Extension	(1)		
Total Funded Positions 7/1/09	899	70	969
=	0//	70	707

Rutherford County Full Time Personnel Comparisons

RUTHERFORD COUNTY POSITIONS

		2007-2008		2008-2009		2009-2010
		totals		totals		totals
location	location		'		1	
Administration	800	4	_	4	_	4
DataProcessing	801	13	_	13	_	13
County Attorney	802	3	_	3	_	3
Clerk & Master	803	10	1	11	_	11
Maintenance	804	10	1	11	(1)	10
Finance	805	13	(1)	12	- (1)	12
Election Comm	806	8	- (1)	8	_	8
General Session	807	16	1	17	_	17
Altern. School	808	3	-	3	_	3
Court Officers	809	6	1	7	_	7
Ambulance	810	132	-	132	_	132
Juvenile Det.	812	26	7	33	_	33
Health	813	43	_	43	(1)	42
District Attorney	816	1		<u>45</u>	(1)	1
	814	2	-	2	-	2
Convenience Landfill	815	5	(1)	4		4
Conv. Staff		18	`	18	-	
	817		-		-	18
Risk Management	818	6 3	-	<u>6</u> 3	1	7 3
Mechanics	819		-		-	
Property Asses	820	34	-	34	2	36
Wheel Tax Off.	821	0	-	0	-	0
Youth Services	823	7	-	7	-	7
Environmental	824	1	-	1	-	1
Building Codes	825	15	(1)	14	(1)	13
Drug Court	826	7	1	8	-	8
Domestic Violence	827	1	-	1	-	1
Juvenile Judge	828	4	1	5	-	5
Sheriff	835	244	6	250	2	252
Jail	836	149	2	151	-	151
Agriculture	845	7	-	7	(1)	6
Soil Conser.	850	1	-	11	-	1
Rabies Control	855	18	-	18	1	19
Planning	865	10	-	10	(1)	9
Workhouse	875	40	13	53	(6)	47
Emerg. Services	885	4	1	5	-	5
GIS	831	4	-	4	-	4
Preservation of Record	832	1	-	1	-	1
Storm Water Managem	871	1	-	1	-	1
Human Resouce	829	2	-	2	-	2
	Totals	872		904		899
ROAD & BRIDGE		77		77		70
Schools Certified Classified Total Schools		2,662.5 1,325.1 3,987.6	.	2,721.5 1,408.0 4,129.5		2,796.2 1,536.0 4,332.2

Rutherford County Part Time Personnel Comparisons

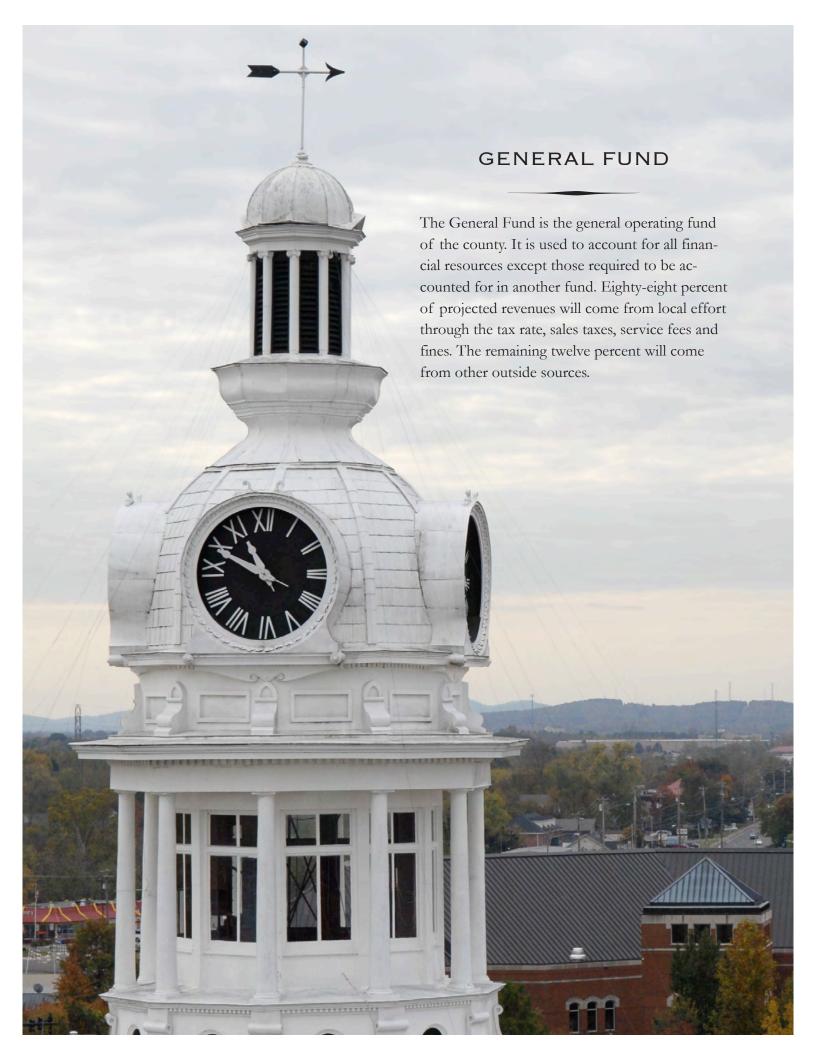
RUTHERFORD COUNTY POSITIONS

Fiscal Year	2007-2008			2008-2009		2009-2010
		totals		totals	Ī	totals
Department	location				-	
Agriculture	845	4	-	4	(2)	2
Ambulance Service	810	24	-	24	-1	24
Animal Control	855	7	-	7	(3)	4
Clerk & Master	803	2	-	2	-1	2
Convenience	814	37	-	37	-	37
County Executive	800	1	-	1	-	1
Domestic Violence	827	2	-	2	1	3
Finance	805	2	-	2	-	2
General Session	807	1	-	1	1	2
Geographic Information Sys	831	1	-	1	1	2
Health	813	2	-	2	1	3
Human Resources	829	2	-	2	-	2
Information Technology	801	6	-	6	1	7
Juvenile Det.	812	1	-	1	-	1
Juvenile Judge	828	-	-		3	3
Landfill	815	1	-	1	-	1
Litter Grant	875	1	-	1	-	1
Maintenance	804	15	2	17	3	20
Parks & Recreation	840	1	-	1	-	1
Planning/Engineering	865	3	-	3	(2)	1
Preservation of Records	800	2	-	2	(1)	1
Risk Management	818	3	-	3	(2)	1
Sheriff	835	59	3	62	2	64
Jail	836	0	1	1	-	1
Soil Conservation	850	2	1	3	(1)	2
Storm Water	871	6	-	6	(3)	3
Workhouse	875	5	-	5	(3)	2
Subtotal	Totals	190		197		193
Highway Dept	865	1 1	-	1	-	1
Total		191		198		194

2009-2010 Operating Budget Introduction

The operating budget section provides information relative to each department. Each fund has an operational budget reflecting the estimated revenues, proposed expenditures (appropriations) and the projected future available funds. This statement reflects revenues in detail and expenditures in major category totals. Following this statement is the detailed appropriations for each fund.

Column one of the detailed appropriations reflects the 2007-2008 audited expenditures on a budgetary basis. Column two and three presents the 2008-2009 year original and amended budget respectively. Column four shows the 2008-2009 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2009-2010 budget year.



GENERAL FUND

FUND 101

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	2007-2008	2008-2009 BUDGET		2008-2009	2009-2010
	Audited			Unaudited	
	Actual	Original	Amended	Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 36,646,705	\$ 39,489,482	\$ 40,695,209	\$ 40,726,504	\$ 43,979,669
LICENSES AND PERMITS	1,687,670	1,740,400	1,269,385	1,262,524	1,293,000
FINES, FORFEITURES & PENALTIES	2,148,347	1,963,390	2,111,540	2,070,023	2,019,400
CHARGES FOR CURRENT SERVICES	5,967,289	6,072,661	5,419,023	5,465,547	717,850
OTHER LOCAL REVENUES	3,831,011	1,698,296	2,080,206	2,226,613	1,273,900
FEES FROM COUNTY OFFICIALS	7,147,208	7,356,500	6,596,500	6,558,949	6,455,000
STATE REVENUES	6,777,117	6,529,757	7,033,189	6,919,218	6,600,336
FEDERAL REVENUES	377,390	451,453	638,710	613,041	616,188
OTHER GOV'TS & CITIZENS GROUP	508,295	290,000	357,606	304,692	379,000
OTHER SOURCES	1,828,235	2,257,021	2,018,182	1,858,756	999,377
TOTAL GENERAL FUND REVENUE	\$ 66,919,267	\$ 67,848,960	\$ 68,219,550	\$ 68,005,868	\$ 64,333,720

EXPENDITURES					
COUNTY COMMISSION	\$ 189,895	\$ 203,470	\$ 203,470	\$ 180,394	\$ 203,470
BOARD OF EQUALIZATION	6,800	20,580	20,580	9,232	23,270
COUNTY MAYOR	341,093	355,621	355,886	346,526	355,256
PERSONNEL OFFICE	169,472	192,952	193,088	187,284	185,188
COUNTY ATTORNEY	255,215	263,548	263,753	257,070	262,073
ELECTION COMMISSION	670,505	862,789	912,903	858,895	685,399
REGISTER OF DEEDS	154,640	112,556	112,556	90,390	103,650
PLANNING & ENGINEERING	769,303	826,506	832,630	750,031	692,777
CODES COMPLIANCE-ENVIRONMENTAL	47,932	48,800	48,834	48,545	48,905
GEOGRAPHIC INFORMATION SYSTEM	1,187,810	961,507	961,718	654,036	821,292
COUNTY BUILDINGS	1,335,613	1,522,095	1,692,451	1,577,017	1,726,581
OTHER GENERAL ADMINISTRATION	230,127	239,100	239,289	234,082	236,035
PRESERVATION OF RECORDS	108,442	126,066	126,114	124,405	103,306
RISK MANAGEMENT	379,014	422,186	423,620	394,900	434,377
ACCOUNTING AND BUDGETING	850,137	886,719	888,582	855,671	880,954
PROPERTY ASSESSOR	1,542,952	1,693,423	1,693,482	1,588,741	1,720,632
REAPPRAISAL PROGRAM	534,463	539,844	541,141	498,913	607,026
COUNTY TRUSTEE'S OFFICE	51,949	66,600	83,600	60,476	69,450
COUNTY CLERK'S OFFICE	198,391	178,100	178,100	152,035	171,200
DATA PROCESSING	1,396,444	1,433,182	1,441,973	1,414,770	1,423,363
CIRCUIT COURT	373,235	460,558	460,558	397,028	438,786
CIRCUIT COURT JUDGE	212,544	234,928	235,254	228,123	233,978
GENERAL SESSIONS COURT	1,129,101	1,224,860	1,225,689	1,195,002	1,221,593
DRUG COURT	407,100	447,401	447,718	427,686	437,905
CHANCERY COURT	723,653	801,671	803,114	765,444	792,601
JUVENILE COURT	385,815	455,685	453,309	433,743	449,434

GENERAL FUND ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

EXPENDITURES (CONTINUED) DISTRICT ATTORNEY GENERAL OFFICE OF PUBLIC DEFENDER OTHER ADMIN. OF JUSTICE PROBATION SERVICES VICTIMS ASSISTANCE PROGRAM SHERIFF'S DEPARTMENT SPECIAL PATROLS TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	80,962 954,179 16,670,470 44,182 8,853 261 11,545,064 2,523,788 1,480,519 90,000	Original \$ 66,288 - 379,732 157,581 17,177,201 85,301 10,000 - 12,540,795 3,090,823 1,738,847	\$ 66,343 - 847,724 157,673 17,301,278 85,301 20,000 8,100 12,621,597 3,202,179	Unaudited Actual \$ 64,626	\$ 65,433 20,600 - 851,511 163,256 17,049,908 57,166 20,000 7,100 12,505,215
DISTRICT ATTORNEY GENERAL OFFICE OF PUBLIC DEFENDER OTHER ADMIN. OF JUSTICE PROBATION SERVICES VICTIMS ASSISTANCE PROGRAM SHERIFF'S DEPARTMENT SPECIAL PATROLS TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	63,765 80,962 954,179 - 16,670,470 44,182 8,853 261 11,545,064 2,523,788 1,480,519 90,000	\$ 66,288 379,732 157,581 17,177,201 85,301 10,000 - 12,540,795 3,090,823	\$ 66,343 - 847,724 157,673 17,301,278 85,301 20,000 8,100 12,621,597	\$ 64,626 - 825,835 128,885 16,448,087 40,645 14,686 5,840 12,400,911	\$ 65,433 20,600 851,511 163,256 17,049,908 57,166 20,000 7,100
DISTRICT ATTORNEY GENERAL OFFICE OF PUBLIC DEFENDER OTHER ADMIN. OF JUSTICE PROBATION SERVICES VICTIMS ASSISTANCE PROGRAM SHERIFF'S DEPARTMENT SPECIAL PATROLS TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	80,962 954,179 16,670,470 44,182 8,853 261 11,545,064 2,523,788 1,480,519 90,000	379,732 157,581 17,177,201 85,301 10,000 - 12,540,795 3,090,823	847,724 157,673 17,301,278 85,301 20,000 8,100 12,621,597	825,835 128,885 16,448,087 40,645 14,686 5,840 12,400,911	20,600 851,511 163,256 17,049,908 57,166 20,000 7,100
OFFICE OF PUBLIC DEFENDER OTHER ADMIN. OF JUSTICE PROBATION SERVICES VICTIMS ASSISTANCE PROGRAM SHERIFF'S DEPARTMENT SPECIAL PATROLS TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	80,962 954,179 16,670,470 44,182 8,853 261 11,545,064 2,523,788 1,480,519 90,000	379,732 157,581 17,177,201 85,301 10,000 - 12,540,795 3,090,823	847,724 157,673 17,301,278 85,301 20,000 8,100 12,621,597	825,835 128,885 16,448,087 40,645 14,686 5,840 12,400,911	20,600 851,511 163,256 17,049,908 57,166 20,000 7,100
OTHER ADMIN. OF JUSTICE PROBATION SERVICES VICTIMS ASSISTANCE PROGRAM SHERIFF'S DEPARTMENT SPECIAL PATROLS TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	954,179 16,670,470 44,182 8,853 261 11,545,064 2,523,788 1,480,519 90,000	157,581 17,177,201 85,301 10,000 - 12,540,795 3,090,823	157,673 17,301,278 85,301 20,000 8,100 12,621,597	128,885 16,448,087 40,645 14,686 5,840 12,400,911	851,511 163,256 17,049,908 57,166 20,000 7,100
PROBATION SERVICES VICTIMS ASSISTANCE PROGRAM SHERIFF'S DEPARTMENT SPECIAL PATROLS TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	954,179 16,670,470 44,182 8,853 261 11,545,064 2,523,788 1,480,519 90,000	157,581 17,177,201 85,301 10,000 - 12,540,795 3,090,823	157,673 17,301,278 85,301 20,000 8,100 12,621,597	128,885 16,448,087 40,645 14,686 5,840 12,400,911	163,256 17,049,908 57,166 20,000 7,100
VICTIMS ASSISTANCE PROGRAM SHERIFF'S DEPARTMENT SPECIAL PATROLS TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	16,670,470 44,182 8,853 261 11,545,064 2,523,788 1,480,519 90,000	157,581 17,177,201 85,301 10,000 - 12,540,795 3,090,823	157,673 17,301,278 85,301 20,000 8,100 12,621,597	128,885 16,448,087 40,645 14,686 5,840 12,400,911	163,256 17,049,908 57,166 20,000 7,100
SHERIFF'S DEPARTMENT SPECIAL PATROLS TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	44,182 8,853 261 11,545,064 2,523,788 1,480,519 90,000	17,177,201 85,301 10,000 - 12,540,795 3,090,823	17,301,278 85,301 20,000 8,100 12,621,597	16,448,087 40,645 14,686 5,840 12,400,911	17,049,908 57,166 20,000 7,100
SPECIAL PATROLS TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	44,182 8,853 261 11,545,064 2,523,788 1,480,519 90,000	85,301 10,000 - 12,540,795 3,090,823	85,301 20,000 8,100 12,621,597	40,645 14,686 5,840 12,400,911	57,166 20,000 7,100
TRAFFIC CONTROL ADMIN. OF SEX OFFENDER REGISTRY	8,853 261 11,545,064 2,523,788 1,480,519 90,000	10,000 - 12,540,795 3,090,823	20,000 8,100 12,621,597	14,686 5,840 12,400,911	20,000 7,100
ADMIN. OF SEX OFFENDER REGISTRY	261 11,545,064 2,523,788 1,480,519 90,000	12,540,795 3,090,823	8,100 12,621,597	5,840 12,400,911	7,100
	11,545,064 2,523,788 1,480,519 90,000	3,090,823	12,621,597	12,400,911	
TATT	2,523,788 1,480,519 90,000	3,090,823			12,505,215
JAIL	1,480,519 90,000		3,202,179	2 000 500	
WORKHOUSE/ADULT DETENTION	90,000	1,738,847		3,000,580	3,136,868
JUVENILE SERVICES	*		1,757,000	1,708,462	1,769,123
RESCUE SQUAD		90,000	90,000	90,000	90,000
DISASTER RELIEF	491,761	610,035	762,208	575,721	802,455
INSPECTION AND REGULATION	845,279	833,996	834,560	769,615	775,504
LOCAL HEALTH CENTER	643,572	644,413	651,240	601,716	603,222
RABIES AND ANIMAL CONTROL	1,120,380	1,163,367	1,190,107	1,071,561	1,337,401
AMBULANCE/EMERGENCY MEDICAL	9,819,572	9,695,219	9,983,401	9,587,823	-
NURSING HOME	12,319	15,000	15,000	14,140	7,500
DENTAL HEALTH PROGRAM	13,032	14,400	14,400	8,910	12,400
OTHER LOCAL HEALTH SERVICES	1,495,224	1,722,072	1,688,972	1,484,725	1,702,735
GENERAL WELFARE ASSISTANCE	41,500	43,000	43,000	43,000	43,000
SANITATION AND WASTE REMOVAL	20,123	23,101	25,601	25,601	30,000
OTHER PUBLIC HEALTH & WELFARE	182,104	167,018	177,018	162,585	167,400
ADULT ACTIVITIES	27,000	32,000	32,000	32,000	32,000
SENIOR CITIZENS ASSISTANCE	1,500	1,500	1,500	1,500	1,500
LIBRARIES	1,010,007	1,032,148	1,032,148	1,032,148	1,032,148
PARKS AND FAIR BOARDS	342,683	372,805	372,805	352,435	363,605
AGRICULTURE EXTENSION SERVICE	586,333	629,680	629,853	578,944	642,098
SOIL CONSERVATION	79,706	113,552	113,593	83,151	113,667
STORM WATER MANAGEMENT	105,627	134,029	134,085	93,947	144,984
TOURISM	335,864	325,600	325,600	319,600	310,000
OTHER ECONOMIC & COMMUNITY DEVELOP	-	-	-	-	-
OTHER CHARGES	215,213	268,410	278,530	219,232	269,295
EMPLOYEE BENEFITS	912,919	660,000	602,059	594,826	711,960
PAYMENTS TO CITIES	1,920,994	1,920,994	1,924,629	1,912,119	1,908,484
MISCELLANEOUS	3,209,306	3,302,423	3,859,333	3,669,586	3,704,862
OPERATING TRANSFERS	373,500	35,000	113,778	113,778	400,000
TOTAL GENERAL FUND EXPENDITURES \$	70,919,204	\$ 73,677,077	\$ 75,802,027	\$ 71,807,657	\$ 65,180,901
	Beginning Fund Balance July 1,				
	Ending Fund Balance June 30,				\$ 11,771,394

		2007-2008		2008-2009	BI	BUDGET		2008-2009		2009-2010	
		Audited					Unaudited				
		Actual		Original		Amended		Actual	I	Estimated	
LOCAI	L TAXES										
40110	CURRENT PROPERTY TAXES	\$ 23,349,230	\$	25,806,183	\$	26,056,183	\$	26,071,748	\$	29,190,034	
40120	TRUSTEE'S COLLECT PRIOR	363,886		358,000		443,000		440,753		414,000	
40130	CLERK & MASTERS COLLECTION	162,914		184,400		256,400		282,438		207,000	
40140	INTEREST AND PENALTY	85,434		81,970		102,970		97,805		89,000	
40150	PICK-UP TAXES	73,904		81,970		72,726		74,529		67,200	
40161	PAY IN LIEU OF TAXES - TVA	3,103		3,103		3,135		3,134		3,135	
40163	PAY IN LIEU OF TAXES - OTHER	6,219,591		6,338,356		6,572,356		6,587,367		6,956,300	
40210	LOCAL OPTION SALES TAX	385,948		395,000		413,000		410,734		400,000	
40220	HOTEL/MOTEL TAX	985,804		952,000		932,000		931,999		900,000	
40240	WHEEL TAX	2,853,617		2,850,000		2,857,000		2,850,276		2,895,000	
40250	LITIGATION TAX - GENERAL	136,810		170,000		175,000		191,136		180,000	
40266	LITIGATION TAX-JAIL/WORKH	290,277		600,000		705,000		708,152		650,000	
40267	LITIGATION TAX-OFFENDER MEDI	4,356		-		-		-		-	
40268	LITIGATION TAX-COURTROOM SE	-		-		348,000		345,552		400,000	
40270	BUSINESS TAX	574,532		553,000		548,000		525,397		476,000	
40320	BANK EXCISE TAX	306,701		250,000		342,439		342,439		300,000	
40330	WHOLESALE BEER TAX	845,230		860,000		865,000		861,053		850,000	
40350	INTERSTATE TELECOMMUNICATION	5,368		5,500		3,000	1444	1,991		2,000	
TOTAL	LOCAL TAXES	\$ 36,646,705	\$	39,489,482	\$	40,695,209	\$	40,726,504	\$	43,979,669	
LICEN	SES AND PERMITS										
41120	ANIMAL REGISTRATION	\$ 98,082	\$	92,900	\$	94,900	\$	99,632	\$	94,000	
41130	ANIMAL VACCINATION	42,403	Ψ	29,000	Ψ	27,000	Ψ	27,030	Ψ	29,500	
41140	CABLE TV FRANCHISE	622,771		631,500		655,985		656,041		650,500	
41520	BUILDING PERMITS	664,199		750,000		380,000		374,576		400,000	
41540	PLUMBING PERMITS	93,720		90,000		55,000		54,025		60,000	
41550	MOVING PERMITS	2,475		2,000		2,500		2,100		2,000	
41590	OTHER PERMITS	164,020		145,000		54,000		49,120		57,000	
TOTAL	LICENSES AND PERMITS	\$ 1,687,670	\$	1,740,400	\$	1,269,385	\$	1,262,524	\$	1,293,000	
FINES,	FORFEITURES & PENALTI	ES									
42110	FINES - CIRCUIT COURT	\$ 63,863	\$	70,000	\$	60,000	\$	58,518	\$	58,000	
42120	OFFICERS COSTS	454,422		425,000		425,000		423,417		428,000	
42141	DRUG COURT FEES - CIRCUIT COU	13,722		13,000		9,000		9,281		10,000	
42150	JAIL FEES	355,949		372,000		377,000		357,851		355,000	
42190	DATA ENTRY FEE- CIRCUIT COURT	3,241		3,200		3,200		3,031		3,200	
42191	COURTROOM SECURITY FEE	308		340		840		3,784		700	
42192	VICTIMS ASSISTANCE ASSESSMEN	2,940		500		-		-		-	
42280	DUI TREATMENT FINES - CRIMINA	8,090		9,500		7,500		6,326		6,500	
42290	DATA ENTRY FEE- CRIMINAL COU	2,886		3,000		3,000		2,604		2,700	
42291	COURTROOM SECURITY FEE	1,436		1,300		1,800		1,586		1,300	
42292	VICTIMS ASSISTANCE ASSESSMEN			-		10,000		9,329		8,000	
42310	FINES - GENERAL SESSIONS	450,932		450,000		450,000		446,205		450,000	

		2007-2008		2008-2009	BU	DGET	2008-2009		2009-2010	
			Audited				J	Jnaudited		
			Actual	Original		Amended		Actual	Е	stimated
FINES,	FORFEITURES & PENALTI	ES (cont.)							
42330	GAME AND FISH FINES	\$	648	\$ 850	\$	500	\$	482	\$	500
42341	DRUG COURT FEES - GENERAL SES		61,845	58,000		58,000		57,884		60,000
42380	DUI TREATMENT FINES - GEN. SES		54,967	56,000		54,000		52,937		54,000
42390	DATA ENTRY FEE- GENERAL SESS		45,625	42,500		44,500		45,017		45,000
42391	COURTROOM SECURITY FEE		14,108	8,700		15,200		14,774		15,000
42392	VICTIMS ASSISTANCE ASSESSMEN		117,654	105,000		145,000		144,809		135,000
42410	FINES - JUVENILE COURT		6,978	7,000		6,500		5,748		7,000
42441	DRUG COURT FEES - JUVENILE CO		9,423	9,000		8,000		8,019		7,500
42450	JAIL FEES - JUVENILE DETENTION		208,970	250,000		303,000		314,553		275,000
42490	DATA ENTRY FEE- JUVENILE COU		5,657	5,500		4,500		5,024		5,500
42491	COURTROOM SECURITY FEE		4,134	3,000		4,000		4,306		4,000
42530	DATA ENTRY FEE- CHANCERY CO		11,068	10,000		13,000		13,048		11,000
42610	FINES		248,221	60,000		96,000		71,035		60,000
42641	DRUG COURT FEES		1,260	-		2,000		1,890		1,500
42872	VICTIMS ASSISTANCE ASSESSMEN		-	-		10,000		8,568		15,000
TOTAL 1	FINES, FORFEITURES & PENALTIE	\$	2,148,347	\$ 1,963,390	\$	2,111,540	\$	2,070,023	\$	2,019,400
CHAR	GES FOR CURRENT SERVIC	ES								
43120	AMBULANCE CHARGES	\$	4,786,104	\$ 4,957,500	\$	4,507,500	\$	4,528,018	\$	-
43130	PAST DUE COLLECT - AMBULANCI	E	163,416	123,000		182,000		180,595		-
43140	ZONING STUDIES		107,475	82,000		73,800		75,380		65,000
43170	WORK RELEASE CHARGES FOR BO		47,788	26,800		23,800		23,502		24,000
43190	OTHER GENERAL SERVICE CHARG		5,480	5,000		-		-		-
43320	SUBDIVISION LOT FEES		256,100	330,000		38,000		37,600		50,000
43340	RECREATION FEES		749	850		850		856		850
43366	GREENBELT LATE APPLICATION F		-	-		600		600		-
43370	TELEPHONE COMMISSIONS		219,564	240,000		226,000		226,150		210,000
43380	VENDING MACHINE COLLECTIONS		-	-		-		33		-
43392	DATA PROCESSING FEE-REGISTER		122,322	115,000		102,000		105,866		100,000
43393	PROBATION FEES		9,465	10,000		8,700		8,572		10,000
43394	DATA PROCESSING FEE- SHERIFF		26,980	25,000		26,000		25,771		26,000
43395	SEX REGISTRY FEE - SHERIFF		3,200	-		5,500		5,725		4,000
43541	CONTRACT FOR ADMINISTRAT		140,174	152,511		182,511		188,239		204,000
43583	TBI CRIMINAL BACKGROUND FEE		-	-		15,000		24,360		14,000
43990	OTHER CHARGES FOR SERVICE		78,473	5,000		26,762		34,280		10,000
TOTAL (CHARGES FOR CURRENT SERVICE	\$	5,967,289	\$ 6,072,661	\$	5,419,023	\$	5,465,547	\$	717,850
	R LOCAL REVENUES									
44110	INVESTMENT INCOME	\$	2,973,226	\$ 1,157,400	\$	1,500,000	\$	1,595,817	\$	800,000
44120	LEASE/RENTALS		124,353	126,796		131,796		132,269		141,600
44130	SALE OF MATERIALS & SUPPLIES		9,899	12,000		7,000		6,627		10,000
44131	COMMISSARY SALES		116,978	130,000		127,000		137,360		120,000

		2007-2008			2008-2009	BU	DGET	2008-2009		2009-2010	
			Audited					J	Jnaudited		
			Actual		Original		Amended		Actual		Estimated
OTHER	R LOCAL REVENUES (cont.)										
44140	SALE OF MAPS	\$	18,283	\$	12,000	\$	11,000	\$	9,384	\$	12,000
44145	SALE OF RECYCLED MATERIALS		1,577		100		500		588		300
44150	SALE OF ANIMALS/LIVESTOCK		173,622		150,000		145,000		150,295		120,000
44170	MISCELLANEOUS REFUNDS		120,594		25,000		11,000		38,606		20,000
44530	SALE OF EQUIPMENT		19,653		-		23,310		23,310		-
44540	SALE OF PROPERTY		95,856		-		-		-		-
44560	DAMAGES RECOVERED FROM IND		-		-		300		942		-
44570	CONTRIBUTIONS & GIFTS		43,165		-		52,800		48,173		-
44580	PERFORMANCE BOND FORFEITUR		133,805		85,000		10,000		15,368		50,000
44990	OTHER LOCAL REVENUES		-				60,500		67,873	.	<u>-</u>
TOTAL C	OTHER LOCAL REVENUES	\$	3,831,011	\$	1,698,296	\$	2,080,206	\$	2,226,613	\$	1,273,900
FEES F	ROM COUNTY OFFICIALS										
45110	COUNTY CLERK - EXCESS FEE	\$	700,000	\$	700,000	\$	600,000	\$	575,000	\$	700,000
45120	CIRCUIT CT CLERK - EXCESS		1,290,130		1,350,000		900,000		959,435		800,000
45180	REGISTER - EXCESS FEES		988,304		1,100,000		600,000		607,294		500,000
45190	TRUSTEE - EXCESS FEES		3,569,484		3,557,500		3,787,500		3,722,975		3,850,000
45550	CLERK & MASTER		540,973		600,000		639,000		624,715		550,000
45590	SHERIFF - SERVICE OF PROCESS		58,317	212121212	49,000		70,000		69,529		55,000
TOTAL F	EES FROM COUNTY OFFICIALS	\$	7,147,208	\$	7,356,500	\$	6,596,500	\$	6,558,949	\$	6,455,000
~											
STATE	REVENUES										
46110	JUVENILE SERVICES PROGRAM	\$	9,000	\$	9,000	\$	9,000	\$	9,000	\$	9,000
46160	STATE REAPPRAISAL GRANT		54,776		59,105		59,105		59,105		61,357
46190	OTHER GENERAL GOVERNMENT G		447		126,500		127,500		127,500		1,000
46210	LAW ENFORCEMENT TRAINING		99,600		106,200		101,400		101,400		114,600
46310	HEALTH DEPARTMENT PROGRAM		1,507,787		1,722,072		1,688,972		1,631,363		1,702,735
46390	OTHER HEALTH AND WELFARE GF		15,789		-		-		-		-
46820	INCOME TAX		397,435		250,000		250,000		249,834		190,000
46830	BEER TAX		19,312		19,500		18,700		18,701		18,500
46840	ALCOHOLIC BEVERAGE TAX		196,836		195,000		203,988		203,987		200,000
46850	MIXED DRINK TAX		14,252		7,000		15,000		15,563		15,000
46915	CONTRACTED PRISONER BOARD		3,573,433		3,850,000		3,965,000		3,926,519		3,700,000
46960	REGISTRAR'S SALARY SUPPLE		16,380		16,380		16,380		14,912		12,000
46980	OTHER STATE GRANTS		124,421		130,000		75,000		76,267		73,000
46990	OTHER STATE REVENUES		747,649	5155,5151	39,000		503,144	11121121	485,067		503,144
TOTAL	STATE REVENUES	\$	6,777,117	\$	6,529,757	\$	7,033,189	\$	6,919,218	\$	6,600,336

		2	2007-2008		2008-2009	BU	DGET	2008-2009		20	009-2010
			Audited					1	Unaudited		
			Actual		Original		Amended		Actual	Е	stimated
FEDER	RAL REVENUES										
47111	USDA SCHOOL LUNCH PROGRAM	\$	28,490	\$	32,000	\$	32,000	\$	30,604	\$	27,000
47113	BREAKFAST		18,662		21,000		21,000		19,609		17,500
47230	DISASTER RELIEF		-		-		59,063		44,297		-
47235	HOMELAND SECURITY GRANTS		26,021		160,062		242,878		233,862		381,697
47250	LAW ENFORCEMENT GRANTS		53,366		14,400		10,535		10,536		-
47590	OTHER FEDERAL THROUGH STATE	;	69,003		45,491		102,491		109,428		110,491
47620	POLICE SERVICE (LAKE AREA)		36,593		44,000		48,000		42,081		44,000
47700	ASSET FORFEITURE FUNDS		23,498		15,500		15,500		16,183		15,500
47990	OTHER DIRECT FEDERAL REVENU		121,757		119,000		107,243		106,442		20,000
TOTAL F	EDERAL REVENUES	\$	377,390	\$	451,453	\$	638,710	\$	613,041	\$	616,188
OTHE	R GOVERNMENTS & CITIZE	IN (GROUPS								
48110	PRISONER BOARD	\$	37,798	\$	30,000	\$	30,000	\$	27,396	\$	36,000
48130	CONTRIBUTIONS & GIFTS		156,022		-		25,000		25,000		-
48140	CONTRACTED SERVICES		313,750		259,000		298,606		248,606		342,500
48990	OTHER		725		1,000		4,000		3,690		500
TOTAL (THER GOV'TS & CITIZENS GROUP	\$	508,295	\$	290,000	\$	357,606	\$	304,692	\$	379,000
l											
OTHER	R SOURCES										
49700	INSURANCE RECOVERY	\$	-	\$	-	\$	64,937	\$	64,937	\$	-
49800	OPERATING TRANSFERS		1,828,235	0-0-0-0-0	2,257,021		1,953,245		1,793,819		999,377
TOTAL O	THER SOURCES	\$	1,828,235	\$	2,257,021	\$	2,018,182	\$	1,858,756	\$	999,377
TOTAL (ENERAL FUND REVENUE	\$	66,919,267	\$	67,848,960	\$	68,219,550	\$	68,005,868	\$ (4,333,720

		2007-2008 2008-2009 BUD			DGET 2008-2009			2009-2010			
			Audited					Unaudited			
			Actual		Original	A	Amended		Actual	Es	stimated
51100	COUNTY COMMISSION										
191	BOARD & COMMITTEE MEMBERS I	\$	94,500	\$	107,100	\$	107,100	\$	92,875	\$	107,100
199	OTHER PERDIEM & FEES		81,900		81,900		81,900		74,700		81,900
201	SOCIAL SECURITY		10,937		11,720		11,720		10,390		11,720
212	EMPLOYER MEDICARE		2,558		2,750		2,750		2,430		2,750
TOTAL C	OUNTY COMMISSION	\$	189,895	\$	203,470	\$	203,470	\$	180,394	\$	203,470
51210	BOARD OF EQUALIZATIO	N									
191	-	\$	4,900	\$	7,500	\$	8,000	\$	7,700	\$	10,000
201	SOCIAL SECURITY	·	304	Ċ	470	Ċ	505	·	477	·	620
212	EMPLOYER MEDICARE		71		110		120		112		150
308	CONSULTANTS		198		10,000		9,455		_		10,000
332	LEGAL NOTICES		1,327		2,500		2,500		943		2,500
TOTAL B	OARD OF EQUALIZATION	\$	6,800	\$	20,580	\$	20,580	\$	9,232	\$	23,270
51300	COUNTY MAYOR										
101	COUNTY OFFICIAL/ADMIN.	\$	105,479	\$	110,637	\$	110,637	\$	110,637	\$	110,637
161	SECRETARY		131,225		132,779		132,779		132,779		132,779
169	PART-TIME PERSONNEL		7,200		7,200		7,200		7,200		7,200
186	LONGEVITY PAY		1,650		1,725		1,725		1,725		1,800
201	SOCIAL SECURITY		14,144		15,650		15,650		14,505		15,650
204	STATE RETIREMENT		30,772		31,360		31,360		31,354		31,370
205	EMPLOYEE AND DEPENDENT INSU		24,322		24,910		24,910		24,909		24,910
209	DISABILITY INSURANCE		-		-		265		264		540
212	EMPLOYER MEDICARE		3,386		3,660		3,660		3,491		3,670
307	COMMUNICATION		1,216		1,600		1,600		1,151		1,600
320	DUES AND MEMBERSHIPS		150		150		150		-		150
332	LEGAL NOTICES		8,361		10,500		10,500		6,980		10,500
334	MAINTENANCE AGREEMENTS		1,860		2,100		2,100		1,860		2,100
337	MAINT. & REPAIR SERVOFF.EQUI		482		500		500		363		500
348	POSTAL CHARGES		2,693		4,000		4,000		2,955		4,000
355	TRAVEL		410		500		500		-		500
414	DUPLICATING SUPPLIES		1,300		1,500		1,500		735		1,500
435	OFFICE SUPPLIES		5,064		5,850		5,850		5,618		5,850
709	DATA PROCESSING EQUIPMENT	4	1,379	1002000	1,000	4	1,000		-	· ·	-
TOTAL C	OUNTY MAYOR	\$	341,093	\$	355,621	\$	355,886	\$	346,526	\$	355,256
51310	PERSONNEL OFFICE										
101	COUNTY OFFICIAL/ADMIN.	\$	70,465	\$	81,653	\$	81,653	\$	81,653	\$	81,653
103	ASSISTANT(S)		38,459		41,690		41,690		41,690		41,690
169	PART-TIME PERSONNEL		6,008		16,380		16,380		15,676		11,440
186	LONGEVITY PAY		250		-		-		-		-
196	IN-SERVICE TRAINING		1,472		1,000		1,000		998		1,755

		200	07-2008	3 2008-2009 BUDGET		2008-2009		2009-2010			
		A	udited					U	naudited		
			Actual		Original	4	Amended		Actual	Es	stimated
51310	PERSONNEL OFFICE (cont.	.)									
201	SOCIAL SECURITY	\$	7,060	\$	8,670	\$	8,670	\$	8,559	\$	8,360
204	STATE RETIREMENT		14,094		15,780		15,780		15,776		15,780
205	EMPLOYEE AND DEPENDENT INS.		7,491		5,860		5,860		5,851		5,860
209	DISABILITY INSURANCE		_		_		136		135		280
212	EMPLOYER MEDICARE		1,651		2,030		2,030		2,002		1,960
302	ADVERTISING		2,764		2,000		2,000		-		1,000
307	COMMUNICATION		1,096		840		840		612		600
320	DUES AND MEMBERSHIPS		660		732		882		860		860
334	MAINTENANCE AGREEMENTS		_		_		200		180		480
348	POSTAL CHARGES		508		1,200		1,100		465		750
349	PRINTING, STATIONERY & FORMS		-		1,100		900		465		350
355	TRAVEL		462		500		500		26		_
425	GASOLINE		_		_		_		-		120
429	INSTRUCTIONAL SUPP & MAT		_		750		750		-		400
432	LIBRARY BOOKS		_		300		300		-		150
435	OFFICE SUPPLIES		3,107		2,700		2,800		2,709		2,700
499	OTHER SUPPLIES AND MATERIALS		3,193		2,500		2,500		2,455		500
599	OTHER CHARGES		5,000		7,267		7,117		7,174		8,500
709	DATA PROCESSING EQUIPMENT		-		-		-		-		-
711	FURNITURE AND FIXTURES		5,732		-		-		-		-
TOTAL P	ERSONNEL OFFICE	\$	169,472	\$	192,952	\$	193,088	\$	187,284	\$	185,188
51400	COUNTY ATTORNEY										
101	COUNTY OFFICIAL/ADMIN.	\$	108,691	\$	109,778	\$	109,778	\$	109,778	\$	109,778
161	SECRETARY		77,437		78,210		78,210		78,210		78,210
186	LONGEVITY PAY		1,225		1,300		1,300		1,300		1,375
187	OVERTIME PAY		371		1,000		1,000		-		1,000
201	SOCIAL SECURITY		10,854		11,800		11,800		11,028		11,810
204	STATE RETIREMENT		24,235		24,340		24,340		24,210		24,350
205	EMPLOYEE AND DEPENDENT INS.		24,264		24,860		24,860		24,852		24,860
209	DISABILITY INSURANCE		-		-		205		204		420
212	EMPLOYER MEDICARE		2,615		2,760		2,760		2,624		2,770
307	COMMUNICATION		412		1,000		1,000		443		1,000
320	DUES AND MEMBERSHIPS		2,500		2,500		2,500		2,500		2,500
336	MAINT. & REPAIR SERV EQUIP		195		500		500		270		500
348	POSTAL CHARGES		332		600		600		276		600
355	TRAVEL		955		1,100		1,100		517		1,100
435	OFFICE SUPPLIES		1,129		1,800		1,800		858		1,800
719	OFFICE EQUIPMENT		-		2,000		2,000		_		-
TOTAL CO	DUNTY ATTORNEY	\$	255,215	\$	263,548	\$	263,753	\$	257,070	\$	262,073

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010	
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
51500	ELECTION COMMISSION						
101	COUNTY OFFICIAL/ADMIN.	\$ 74,720	\$ 78,374	\$ 78,374	\$ 78,374	\$ 78,374	
169	PART-TIME PERSONNEL	13,915	25,000	24,175	18,659	15,000	
186	LONGEVITY PAY	1,600	1,275	1,275	1,275	1,475	
187	OVERTIME PAY	2,074	3,000	8,180	8,154	8,300	
189	OTHER SALARIES & WAGES	209,598	213,880	213,880	207,641	213,880	
192	ELECTION COMMISSION	12,900	14,000	14,825	14,825	14,000	
193	ELECTION WORKERS	120,172	150,000	186,200	186,146	125,000	
196	IN-SERVICE TRAINING	2,703	1,500	2,500	2,321	1,500	
201	SOCIAL SECURITY	23,810	30,110	32,675	26,677	28,280	
204	STATE RETIREMENT	35,360	37,930	38,596	37,787	38,630	
205	EMPLOYEE AND DEPENDENT INS.	30,190	36,620	43,702	43,701	46,090	
209	DISABILITY INSURANCE	-	-	321	321	650	
212	EMPLOYER MEDICARE	5,569	7,050	7,650	6,270	6,620	
307	COMMUNICATION	19,991	15,000	15,000	10,745	13,000	
317	DATA PROCESSING SERVICES	-	1,425	1,425	658	1,425	
320	DUES AND MEMBERSHIPS	1,427	1,500	1,500	1,416	1,250	
332	LEGAL NOTICES, REC. & CT COSTS	10,533	13,000	13,000	9,548	12,000	
334	MAINTENANCE AGREEMENTS	8,458	16,500	16,500	15,234	18,750	
337	MAINT. & REPAIR SERVOFF.EQUI	932	1,425	1,425	494	1,425	
338	MAINT. & REPAIR SERV VEHICLE	540	1,000	1,000	-	750	
348	POSTAL CHARGES	35,768	35,000	35,000	26,932	25,000	
349	PRINTING, STATIONERY & FORMS	9,093	12,000	12,000	10,080	12,000	
351	RENTALS	750	128,500	128,500	127,850	2,000	
355	TRAVEL	3,960	3,000	3,000	2,888	3,000	
411	DATA PROCESSING SUPPLIES	13,407	9,000	6,000	2,221	4,500	
412	DIESEL FUEL	-	1,200	1,200	80	500	
425	GASOLINE	47	-	-	-	-	
435	OFFICE SUPPLIES	15,685	13,500	13,500	12,009	12,000	
709	DATA PROCESSING EQUIPMENT	12,496	6,000	6,500	5,048	-	
711	FURNITURE AND FIXTURES	-	-	5,000	1,539	-	
719	OFFICE EQUIPMENT	-	6,000	-	-	-	
731	VOTING MACHINES	4,807	ф 0/3 7 00	- 012 002	e ere ner	- - -	
TOTALE	LECTION COMMISSION	\$ 670,505	\$ 862,789	\$ 912,903	\$ 858,895	\$ 685,399	
51600	REGISTER OF DEEDS						
196	IN-SERVICE TRAINING	\$ 175	\$ 185	\$ 185	\$ 175	\$ 175	
307	COMMUNICATION	1,319	2,000	2,000	1,244	2,000	
317	DATA PROCESSING SERVICES	38,548	46,557	46,557	43,940	44,193	
334	MAINTENANCE AGREEMENTS	3,352	3,754	3,754	3,747	4,282	
348	POSTAL CHARGES	11,198	15,000	15,000	9,854	15,000	
355	TRAVEL	-	-	-	-	-	
399	OTHER CONTRACTED SERVICES	16,927	20,000	20,000	11,162	16,000	

		2007-2008		2008-2009 BUDGET				2008-2009		2009-2010	
			Audited					Unaudited			
			Actual		Original	I	Amended		Actual	Е	stimated
51600	REGISTER OF DEEDS (cont	.)									
411	DATA PROCESSING SUPPLIES	\$	4,290	\$	8,000	\$	8,000	\$	5,206	\$	6,000
435	OFFICE SUPPLIES		5,939		8,000		8,000		6,805		8,000
499	OTHER SUPPLIES & MATERIALS		-		-		-		-		-
709	DATA PROCESSING EQUIPMENT		72,402		8,560		8,560		8,256		8,000
719	OFFICE EQUIPMENT		490		500		500		-		-
TOTAL R	EGISTER OF DEEDS	\$	154,640	\$	112,556	\$	112,556	\$	90,390	\$	103,650
51720	PLANNING & ENGINEERIN	١G									
101	COUNTY OFFICIAL/ADMIN.	\$	80,530	\$	84,180	\$	84,180	\$	84,180	\$	84,180
103	ASSISTANT(S)		203,066		218,708		221,858		221,846		179,930
105	SUPERVISOR/DIRECTOR		69,891		63,293		63,293		63,293		63,293
161	SECRETARY(S)		91,802		93,840		97,090		96,432		96,309
169	PART-TIME PERSONNEL		28,825		10,000		10,000		9,997		10,000
186	LONGEVITY PAY		1,200		1,025		1,025		1,025		1,200
191	BOARD & COMMITTEE MEMBERS I		31,600		44,400		40,847		37,300		40,000
196	IN-SERVICE TRAINING		11,107		7,000		7,000		6,355		7,000
201	SOCIAL SECURITY		30,392		31,960		32,165		30,894		29,450
204	STATE RETIREMENT		57,443		58,970		59,793		59,701		54,350
205	EMPLOYEE AND DEPENDENT INS.		66,097		67,150		68,840		68,417		65,090
209	DISABILITY INSURANCE		-		-		509		506		940
212	EMPLOYER MEDICARE		7,111		7,480		7,530		7,228		6,890
307	COMMUNICATION		6,971		7,100		7,100		5,844		5,470
308	CONSULTANTS		-		75,000		75,000		17,454		-
320	DUES AND MEMBERSHIPS		10,426		10,780		10,780		10,101		11,220
332	LEGAL NOTICES		4,893		4,500		4,500		4,028		4,500
334	MAINTENANCE AGREEMENTS		9,822		10,560		10,560		7,263		8,405
337	MAINT. & REPAIR SERVOFF.EQUI		735		1,500		1,500		479		1,000
348	POSTAL CHARGES		3,930		4,400		4,400		2,967		4,400
349	PRINTING, STATIONERY & FORMS		3,525		1,150		1,150		1,125		1,150
411	DATA PROCESSING SUPPLIES		2,156		3,600		3,600		3,549		3,600
425	GASOLINE		5,489		5,000		5,000		4,198		5,000
435	OFFICE SUPPLIES		10,714		10,350		10,350		4,459		7,000
437	PERIODICALS		873		1,600		1,600		1,106		1,600
499	OTHER SUPPLIES AND MATERIALS		1,580		800		800		285		800
709	DATA PROCESSING EQUIPMENT		2,132		2,160		2,160		-		-
711	FURNITURE AND FIXTURES		370		-		-		-		-
718	MOTOR VEHICLES		-		-		-		-		-
790	OTHER EQUIPMENT		26,623	L							
TOTAL P	LANNING	\$	769,303	\$	826,506	\$	832,630	\$	750,031	\$	692,777

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010	
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
51750	CODES COMPLIANCE-ENV	VIRONMENT					
161	SECRETARY	\$ 30,164	\$ 30,465	\$ 30,465	\$ 30,465	\$ 30,465	
186	LONGEVITY PAY	450	475	475	475	500	
201	SOCIAL SECURITY	1,736	1,920	1,920	1,753	1,920	
204	STATE RETIREMENT	3,952	3,960	3,960	3,957	3,970	
205	EMPLOYEE & DEPENDENT INSURA	9,303	9,530	9,530	9,529	9,530	
209	DISABILITY INSURANCE	-	-	34	33	70	
212	EMPLOYER MEDICARE	406	450	450	410	450	
307	COMMUNICATION	1,921	2,000	2,000	1,923	2,000	
TOTAL C	ODES COMPLIANCE-ENV.	\$ 47,932	\$ 48,800	\$ 48,834	\$ 48,545	\$ 48,905	
51760	GEOGRAPHICAL INFORM	ATION SYST	EM				
121	DATA PROCESSING PERSONNEL	\$ 157,628	\$ 192,227	\$ 192,227	\$ 192,083	\$ 192,227	
169	PART-TIME PERSONNEL	18,323	25,000	24,000	15,234	25,000	
186	LONGEVITY PAY	825	900	900	900	975	
187	OVERTIME PAY	1,814	3,000	4,000	3,969	3,000	
201	SOCIAL SECURITY	10,628	13,710	13,710	12,752	13,720	
204	STATE RETIREMENT	20,700	25,090	25,090	25,190	25,100	
205	EMPLOYEE & DEPENDENT INSURA	20,632	26,920	26,920	21,174	21,180	
209	DISABILITY INSURANCE	-	-	211	211	430	
212	EMPLOYER MEDICARE	2,486	3,210	3,210	2,982	3,210	
317	DATA PROCESSING SERVICES	29,159	50,000	50,000	47,549	50,000	
320	DUES AND MEMBERSHIPS	300	550	550	-	550	
334	MAINTENANCE AGREEMENTS	41,084	42,500	42,500	40,137	58,000	
348	POSTAL CHARGES	298	1,000	1,000	38	500	
355	TRAVEL	6,832	9,000	9,000	8,874	3,000	
411	DATA PROCESSING SUPPLIES	23,316	23,400	23,400	19,103	23,400	
709	DATA PROCESSING EQUIPMENT	112,282	45,000	45,000	38,624	41,000	
799	OTHER CAPITAL OUTLAY	741,503	500,000	500,000	225,215	360,000	
TOTAL G	EOGRAPHICAL INFORMATION SY	\$ 1,187,810	\$ 961,507	\$ 961,718	\$ 654,036	\$ 821,292	
F1000	COLINIES DUIT STAGE						
51800	COUNTY BUILDINGS						
103	ASSISTANT(S)	\$ -	\$ 34,653	\$ 34,653	\$ -	\$ -	
105	SUPERVISOR/DIRECTOR	61,636	62,249	62,249	62,249	62,249	
162	CLERICAL PERSONNEL	28,349	28,630	28,630	28,630	28,630	
166	CUSTODIAL PERSONNEL	68,013	79,545	79,545	73,881	79,545	
167	MAINTENANCE PERSONNEL	122,508	143,370	143,370	134,115	140,137	
169	PART-TIME PERSONNEL	140,915	191,565	191,565	162,393	203,565	
186	LONGEVITY PAY	1,300	1,625	1,625	1,625	1,700	
187	OVERTIME PAY	3,051	7,500	7,500	3,351	5,000	
201	SOCIAL SECURITY	25,407	34,050	34,050	27,921	32,300	
204	STATE RETIREMENT	36,867	45,740	45,740	38,810	40,580	
205	EMPLOYEE AND DEPENDENT INS.	80,841	99,410	99,410	84,039	86,150	
209	DISABILITY INSURANCE	-	-	356	350	730	

		2007-2008			2008-2009	BU	DGET	2008-2009		2009-2010	
			Audited					Unaudited			
			Actual		Original		Amended		Actual	E	Estimated
51800	COUNTY BUILDINGS (cont.	.)			-						
212	EMPLOYER MEDICARE	\$	5,942	\$	7,970	\$	7,970	\$	6,530	\$	7,560
307	COMMUNICATION		28,675		35,000		35,000		33,197		35,000
335	MAINT. & REPAIR SERV BLDGS.		40,798		47,500		47,500		50,289		47,500
338	MAINT. & REPAIR SERVEQUIP		-		-		1,335		-		-
355	TRAVEL		2,086		1,250		1,250		304		1,250
399	OTHER CONTRACTED SERVICES		72,714		77,303		77,303		68,106		84,435
410	CUSTODIAL SUPPLIES		28,696		27,000		27,000		27,314		27,000
411	DATA PROCESSING SUPPLIES		1,097		1,350		1,600		1,598		-
425	GASOLINE		11,420		12,000		12,000		11,737		12,000
452	UTILITIES		421,330		400,000		570,000		583,944		550,000
499	OTHER SUPPLIES & MATERIALS		81,798		76,500		76,250		75,393		76,250
707	BUILDING IMPROVEMENTS		56,695		60,000		60,000		58,863		185,000
717	MAINTENANCE EQUIPMENT		15,475		29,800		29,800		26,200		20,000
718	MOTOR VEHICLES		-	717121717	18,085		16,750	5959595959	16,180	200000000	-
TOTAL C	OUNTY BUILDINGS	\$	1,335,613	\$	1,522,095	\$	1,692,451	\$	1,577,017	\$	1,726,581
51000			227								
51900	OTHER GEN. ADMINISTRA			Φ.	52.2 (0)	Φ.	53.3 50		70.0 (0)		70.0 (0)
105	SUPERVISOR/DIRECTOR	\$	69,059	\$	72,269	\$	72,269	\$	72,269	\$	72,269
116	TEACHERS		96,182		99,971		99,971		99,970		99,971
140	SALARY SUPPLEMENTS		4,500		4,500		4,500		4,500		4,500
186	LONGEVITY PAY		1,075		1,150		1,150		1,150		1,225
201	SOCIAL SECURITY		10,147		11,030		11,030		10,658		11,040
204	STATE RETIREMENT		22,052		22,760		22,760		22,752		22,770
205 209	EMPLOYEE AND DEPENDENT INS. DISABILITY INSURANCE		18,042		19,120		19,120 189		15,380 189		15,390 380
209	EMPLOYER MEDICARE		2,373		2,580		2,580		2,493		2,590
307	COMMUNICATION		374		600		550		2,493		600
334	MAINTENANCE AGREEMENTS		625		1,000		1,000		705		1,000
355	TRAVEL		342		300		350		315		300
428	INSTRUCTIONAL MATERIALS		2,166		2,200		2,200		2,114		2,200
499	OTHER SUPPLIES & MATERIALS		3,190		1,620		1,620		1,579		1,800
	THER GENERAL ADMIN.	\$	230,127	\$	239,100	\$	239,289	\$	234,082	\$	236,035
0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0		10.070.0.0.0	x2+0+0+0+0+0+0+0f0+0+0+0+0+0+0+0+0+0+0+0+	3-3-5-3-3	*************************	0.0.5.0.0		10.50.0.00			<u> </u>
51910	PRESERVATION OF RECO	RDS	S								
101	COUNTY OFFICIAL/ADMINISTRATI	\$	41,278	\$	43,206	\$	43,206	\$	43,205	\$	43,206
189	OTHER SALARIES & WAGES		4,979		5,000		5,000		4,979		6,000
201	SOCIAL SECURITY		2,829		2,990		2,990		2,939		3,060
204	STATE RETIREMENT		5,329		5,530		5,530		5,526		5,530
205	EMPLOYEE AND DEPENDENT INS.		5,657		5,800		5,800		6,105		5,800
209	DISABILITY INSURANCE		-		-		48		47		100
212	EMPLOYER MEDICARE		662		700		700		687		720
307	COMMUNICATION		747		1,000		1,000		742		1,000

		2007-2008	2008-200	9 BUDGET	2008-2009	2009-2010	
		Audited			Unaudited		
-		Actual	Original	Amended	Actual	Estimated	
51910	PRESERVATION OF RECO	RDS (cont.)					
320	DUES AND MEMBERSHIPS	\$ 460	\$ 480	\$ 484	\$ 484	\$ 504	
334	MAINTENANCE AGREEMENTS	200	300	320	300	320	
348	POSTAL CHARGES	340	380	380	214	380	
432	LIBRARY BOOKS	78	200	200	182	200	
435	OFFICE SUPPLIES	2,847	1,800	1,776	1,212	1,800	
499	OTHER SUPPLIES & MATERIALS	5,739	4,860	4,860	4,748	5,000	
599	OTHER CHARGES	30,200	29,320	29,320	29,320	29,686	
709	DATA PROCESSING EQUIPMENT	2,048	-	-	-	-	
711	FURNITURE AND FIXTURES	3,354	4,500	4,500	3,829	-	
719	OFFICE EQUIPMENT	1,695	20,000	20,000	19,885	-	
TOTAL 1	PRESERVATION OF RECORDS	\$ 108,442	\$ 126,066	\$ 126,114	\$ 124,405	\$ 103,306	
51920	RISK MANAGEMENT						
105	SUPERVISOR/DIRECTOR	\$ 64,447	\$ 65,090	\$ 65,090	\$ 65,089	\$ 65,090	
162	CLERICAL PERSONNEL	103,425	107,241	107,241	107,241	138,190	
169	PART-TIME PERSONNEL *	22,426	30,500	34,910	26,407	6,000	
186	LONGEVITY PAY	575	475	475	475	525	
189	OTHER SALARIES & WAGES	67,912	82,596	79,611	74,257	83,912	
191	BOARD & COMMITTEE MEMBERS I	FEES		-	-	8,400	
201	SOCIAL SECURITY	15,459	17,730	17,820	16,320	18,740	
204	STATE RETIREMENT	30,553	32,670	32,290	31,642	36,800	
205	EMPLOYEE AND DEPENDENT INS.	37,231	40,240	40,240	38,320	49,770	
209	DISABILITY INSURANCE	-	-	274	274	640	
212	EMPLOYER MEDICARE	3,615	4,150	4,175	3,817	4,390	
307	COMMUNICATION	5,388	4,700	4,700	1,536	1,750	
334	MAINTENANCE AGREEMENTS	1,631	4,476	4,476	1,251	2,450	
348	POSTAL CHARGES	3,791	7,168	4,168	4,063	7,450	
355	TRAVEL	4,811	2,500	2,500	1,733	1,270	
425	GASOLINE	-	500	500	296	500	
435	OFFICE SUPPLIES	9,791	10,100	10,100	8,900	7,800	
599	OTHER CHARGES	2,338	7,200	10,750	10,001	700	
709	DATA PROCESSING EQUIPMENT	2,633	2,850	2,850	2,599	-	
719	OFFICE EQUIPMENT	2,988	2,000	1,450	679	-	
TOTAL 1	RISK MANAGEMENT	\$ 379,014	\$ 422,186	\$ 423,620	\$ 394,900	\$ 434,377	

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010	
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
52100	ACCOUNTING AND BUDGE	ETING					
101	COUNTY OFFICIAL/ADMIN.	\$ 90,890	\$ 91,800	\$ 91,800	\$ 91,800	\$ 91,800	
119	ACCOUNTANTS/BOOKKEEPERS	391,117	394,295	394,295	394,005	394,295	
140	SALARY SUPPLEMENTS	7,200	7,200	7,200	7,200	7,200	
162	CLERICAL PERSONNEL	24,263	24,504	24,504	24,504	24,504	
169	PART-TIME PERSONNEL	13,624	24,850	24,850	13,175	24,850	
186	LONGEVITY PAY	4,325	4,675	4,675	4,675	4,975	
187	OVERTIME PAY	1,675	3,000	3,000	1,208	3,000	
189	OTHER SALARIES & WAGES	58,730	59,320	59,320	59,320	59,320	
201	SOCIAL SECURITY	35,003	37,800	37,800	35,351	37,820	
204	STATE RETIREMENT	74,064	74,800	74,800	74,529	74,840	
205	EMPLOYEE AND DEPENDENT INS.	85,165	88,210	89,447	89,446	91,940	
209	DISABILITY INSURANCE	-	-	626	625	1,260	
212	EMPLOYER MEDICARE	8,186	8,840	8,840	8,267	8,850	
307	COMMUNICATION	1,389	2,000	2,000	1,625	2,000	
320	DUES AND MEMBERSHIPS	2,230	2,400	2,400	2,305	2,400	
334	MAINTENANCE AGREEMENTS	2,702	5,525	5,325	1,540	3,000	
336	MAINT. & REPAIR SERV EQUIP.	541	2,000	2,000	794	2,000	
348	POSTAL CHARGES	10,103	10,400	10,600	10,541	11,500	
355	TRAVEL	4,669	6,400	6,400	3,492	6,400	
399	OTHER CONTRACTED SERVICES	1,231	1,700	1,700	689	1,500	
435	OFFICE SUPPLIES	26,501	28,000	28,000	24,881	27,500	
499	OTHER SUPPLIES & MATERIALS	612	-	-	-	-	
709	DATA PROCESSING EQUIPMENT	5,185	1,300	1,300	-	-	
719	OFFICE EQUIPMENT	732	7,700	7,700	5,699	-	
TOTAL A	CCOUNTING AND BUDGETING	\$ 850,137	\$ 886,719	\$ 888,582	\$ 855,671	\$ 880,954	
52300	PROPERTY ASSESSOR						
101	COUNTY OFFICIAL/ADMIN.	\$ 83,022	\$ 87,082	\$ 87,082	\$ 87,082	\$ 87,082	
106	DEPUTIES DEPUTIES	822,487	837,894	823,594	820,212	866,620	
140	SALARY SUPPLEMENTS	6,000	6,000	6,000	6,000	6,000	
169	PART-TIME PERSONNEL	-	-	17,350	13,687	18,000	
186	LONGEVITY PAY	4,550	5,025	5,025	5,025	5,250	
187	OVERTIME PAY	2,566	7,000	7,000	237	8,000	
196	IN-SERVICE TRAINING	4,234	10,000	10,000	4,693	7,000	
201	SOCIAL SECURITY	53,842	58,470	58,470	53,997	61,440	
204	STATE RETIREMENT	118,595	120,610	119,860	117,483	124,450	
205	EMPLOYEE AND DEPENDENT INS.	170,608	181,670	178,425	166,040	162,720	
209	DISABILITY INSURANCE	-	-	1,004	993	2,100	
212	EMPLOYER MEDICARE	12,590	13,680	13,680	12,804	14,370	
307	COMMUNICATION	4,481	6,000	6,000	5,218	6,000	
317	DATA PROCESSING SERVICES	64,036	80,000	90,000	85,589	80,000	

	Ī	20	07-2008	2008-2009 BI		BUI	OGET	20	008-2009	20	09-2010
	 	Α	udited					Unaudited			
		1	Actual		Original	A	Amended		Actual	E	stimated
52300	PROPERTY ASSESSOR (con	ıt.)									
334	MAINTENANCE AGREEMENTS	\$	16,635	\$	33,742	\$	33,742	\$	19,449	\$	35,000
336	MAINT. & REPAIR SERV EQUIP.		1,000		3,000		3,000		1,786		3,000
348	POSTAL CHARGES		6,161		10,000		10,000		8,145		10,000
355	TRAVEL		537		2,500		2,500		1,029		2,500
399	OTHER CONTRACTED SERVICES		129,465		150,000		150,000		130,730		150,000
411	DATA PROCESSING SUPPLIES		1,599		4,500		4,500		2,628		3,500
435	OFFICE SUPPLIES		17,262		20,250		20,250		19,023		20,000
499	OTHER SUPPLIES AND MATERIALS		868		4,500		4,500		2,542		2,500
709	DATA PROCESSING EQUIPMENT		20,909		45,000		35,000		22,905		44,600
711	FURNITURE AND FIXTURES		-		1,500		1,500		1,442		-
719	OFFICE EQUIPMENT		1,505		5,000		5,000				500
TOTAL PI	ROPERTY ASSESSOR	\$	1,542,952	\$	1,693,423	\$	1,693,482	\$	1,588,741	\$	1,720,632
50010	DEADDD ARGAL PROGRAM										
52310	REAPPRAISAL PROGRAM										
106	DEPUTY(IES)	\$	316,807	\$	322,779	\$	322,779	\$	318,939	\$	334,121
186	LONGEVITY PAY		2,600		2,775		2,775		2,775		2,875
187	OVERTIME PAY		1,787		3,000		3,000		-		3,000
201	SOCIAL SECURITY		18,796		20,380		20,380		18,715		21,080
204	STATE RETIREMENT		41,466		42,030		42,030		40,289		43,490
205	EMPLOYEE AND DEPENDENT INS.		71,145		74,560		75,505		75,503		78,290
209	DISABILITY INSURANCE		-				352		352		740
212	EMPLOYER MEDICARE		4,396		4,770		4,770		4,377		4,930
307	COMMUNICATION		6,992		7,500		7,500		7,131		15,000
336	MAINT. & REPAIR SERVEQUIP		324		1,000		1,000		-		1,500
338	MAINT. & REPAIR SERV VEHICLE				2,500		2,500		-		2,000
348	POSTAL CHARGES		7,469		21,000		21,000		7,810		49,000
411	DATA PROCESSING SUPPLIES		1,677		4,500		4,500		1,780		3,000
425	GASOLINE		20,432		25,000		25,000		19,416		25,000
499	OTHER SUPPLIES & MATERIALS		1,161		4,050		4,050		1,728		2,000
709	DATA PROCESSING EQUIPMENT		20.410		4,000		4,000		99		21 000
718	MOTOR VEHICLES	\$	39,410 534,463	\$	539,844	\$	541,141	\$	498,913	\$	21,000
101AL K	EAPPRAISAL PROGRAM	Þ	534,403	Þ	559,844	Þ	341,141	Þ	498,913	Þ	607,026
52400	COUNTY TRUSTEE'S OFFI	CE									
307	COMMUNICATION	\$	914	¢.	2,000	\$	2 000	\$	256	\$	500
		Ф		\$,	Ф	2,000	Ф		Ф	
332 334	LEGAL NOTICES, REC. & CT COSTS MAINTENANCE AGREEMENTS		425 601		850 700		850 700		600 668		850 850
348	POSTAL CHARGES		36,947		45,000		45,000		38,269		51,000
435	OFFICE SUPPLIES		10,186		10,800		10,800		9,515		14,000
433	OTHER SUPPLIES & MATERIALS		1,920		2,250		2,250		348		2,250
709	DATA PROCESSING EQUIPMENT		956		5,000		2,230		10,820		2,230
	OUNTY TRUSTEE'S OFFICE	\$	930 51,949	\$	66,600	\$	83,600	\$	60,476	\$	69,450

		2007-2008	2008-2009 BUDGET		2008-2009	2009-2010	
		Audited			Unaudited		
_		Actual	Original	Amended	Actual	Estimated	
52500	COUNTY CLERK'S OFFICE	E					
307	COMMUNICATION	\$ 15,911	\$ 15,500	\$ 15,500	\$ 13,330	\$ 16,700	
317	DATA PROCESSING SERVICES	17,999	15,300	15,300	15,300	17,000	
330	OPERATING LEASE PAYMENTS	32,136	33,100	33,100	33,100	33,100	
334	MAINTENANCE AGREEMENTS	7,993	8,500	8,500	6,835	8,500	
336	MAINT. & REPAIR SERV EQUIP.	1,100	3,000	3,000	339	3,000	
348	POSTAL CHARGES	40,358	42,000	42,000	36,998	44,000	
425	GASOLINE	3,373	3,900	3,900	2,743	4,000	
435	OFFICE SUPPLIES	46,674	42,000	42,000	33,092	42,000	
451	UNIFORMS	497	500	500	494	500	
499	OTHER SUPPLIES & MATERIALS	9,026	2,000	2,000	1,952	2,000	
708	COMMUNICATION	-	400	400	250	-	
709	DATA PROCESSING EQUIPMENT	2,724	10,000	10,000	5,937	-	
716	LAW ENFORCEMENT EQUIPMENT	-	400	400	216	400	
718	MOTOR VEHICLES	18,800	-	-	-	-	
719	OFFICE EQUIPMENT	1,800	1,500	1,500	1,449	-	
TOTAL C	OUNTY CLERK'S OFFICE	\$ 198,391	\$ 178,100	\$ 178,100	\$ 152,035	\$ 171,200	
52600	DATA PROCESSING						
101	COUNTY OFFICIAL/ADMIN.	\$ 90,547	\$ 94,643	\$ 94,643	\$ 94,643	\$ 94,643	
121	DATA PROCESSING PERSONNEL	514,739	545,269	545,269	545,269	545,270	
169	PART-TIME PERSONNEL	44,703	44,000	62,000	58,415	62,000	
186	LONGEVITY PAY	1,475	1,650	1,650	1,650	1,900	
187	OVERTIME PAY	10,938	11,000	5,000	3,146	8,500	
201	SOCIAL SECURITY	39,875	43,190	43,934	42,424	44,170	
204	STATE RETIREMENT	79,688	83,470	83,470	82,440	83,180	
205	EMPLOYEE AND DEPENDENT INS.	70,441	71,050	77,654	77,653	84,260	
209	DISABILITY INSURANCE	-	-	702	701	1,410	
212	EMPLOYER MEDICARE	9,326	10,110	10,284	9,922	10,330	
307	COMMUNICATION	105,234	105,000	130,000	121,489	105,000	
317	DATA PROCESSING SERVICES	94,444	94,000	94,000	92,228	105,000	
320	DUES AND MEMBERSHIPS	2,078	1,600	2,050	1,280	2,200	
334	MAINTENANCE AGREEMENTS	71,377	71,500	71,500	71,297	45,000	
348	POSTAL CHARGES	88	600	600	591	800	
355	TRAVEL	11,602	10,000	7,600	7,050	4,000	
411	DATA PROCESSING SUPPLIES	39,916	39,600	41,085	35,786	41,000	
425	GASOLINE	1,807	1,500	1,950	1,920	1,700	
709	DATA PROCESSING EQUIPMENT	187,769	205,000	168,582	166,866	183,000	
790	OTHER EQUIPMENT	20,397	-	-	-	-	
TOTAL D	ATA PROCESSING	\$ 1,396,444	\$ 1,433,182	\$ 1,441,973	\$ 1,414,770	\$ 1,423,363	

		20	07-2008	2008-2009 BUDGET		20	008-2009	200	09-2010		
		Α	udited					U	Inaudited		
		1	Actual		Original		Amended		Actual	Es	timated
53100	CIRCUIT COURT										
194	JURY & WITNESS FEES	\$	43,196	\$	65,765	\$	65,765	\$	43,975	\$	65,765
307	COMMUNICATION		3,423		4,600		4,600		3,801		4,600
317	DATA PROCESSING SERVICES		81,048		81,048		81,048		81,048		81,048
331	LEGAL SERVICES		40,749		57,000		57,000		41,567		47,000
334	MAINTENANCE AGREEMENTS		13,275		14,750		15,250		15,111		21,058
348	POSTAL CHARGES		28,552		29,150		30,150		30,737		32,065
435	OFFICE SUPPLIES		57,498		58,500		58,500		53,068		60,000
499	OTHER SUPPLIES AND MATERIALS		1,109		2,250		1,750		1,217		2,250
599	OTHER CHARGES (COURT COST)		99,985		125,000		125,000		119,081		125,000
709	DATA PROCESSING EQUIPMENT		3,306		2,195		2,195		1,425		-
711	FURNITURE AND FIXTURES		494		4,300		3,300		-		-
719	OFFICE EQUIPMENT		600		16,000		16,000		5,999		-
TOTAL C	IRCUIT COURT	\$	373,235	\$	460,558	\$	460,558	\$	397,028	\$	438,786
53110	CIRCUIT COURT JUDGE										
103	ASSITANT	\$	44,330	\$	46,338	\$	46,338	\$	46,337	\$	46,338
106	DEPUTY(IES)		109,247		124,920		124,920		121,093		123,795
186	LONGEVITY PAY		125		150		150		150		175
201	SOCIAL SECURITY		9,142		10,630		10,630		10,080		10,560
204	STATE RETIREMENT		18,892		21,930		21,930		21,434		21,790
205	EMPLOYEE AND DEPENDENT INS.		25,338		26,970		27,108		25,046		26,970
209	DISABILITY INSURANCE		-		-		188		181		380
212	EMPLOYER MEDICARE		2,138		2,490		2,490		2,357		2,470
348	POSTAL CHARGES		-		-						
355	TRAVEL		1,243		1,500		1,020		965		1,000
499	OTHER SUPPLIES & MATERIALS		237		-		480		480		500
709	DATA PROCESSING EQUIPMENT		1,852		-		-		-		-
711	FURNITURE AND FIXTURES	-0-0-0-0-0-0-0-	-	+0+0+0+0+0	-	*0+0+0+0+0	_	0-0-0-0-0-0-0	-		_
TOTAL C	IRCUIT COURT JUDGE	\$	212,544	\$	234,928	\$	235,254	\$	228,123	\$	233,978
52200	CENEDAL GEGGLONG COLU										
53300	GENERAL SESSIONS COUL	i									
102	JUDGES	\$	410,454	\$	421,948	\$	421,948	\$	421,947	\$	437,982
103	ASSISTANT(S)		45,876		46,338		46,338		46,337		46,338
106	DEPUTIES		95,421		96,340		96,340		96,340		96,340
169	PART-TIME PERSONNEL		20,236		27,000		27,000		23,316		27,000
186	LONGEVITY PAY		1,900		1,875		1,875		1,650		1,875
187	OVERTIME PAY		2,366		1,000		1,000		826		1,000
189	OTHER SALARIES & WAGES		253,451		286,418		287,015		286,195		287,703
201	SOCIAL SECURITY		43,476		54,620		54,658		46,394		55,700
204	STATE RETIREMENT		104,605		109,220		109,297		109,205		111,440
205	EMPLOYEE AND DEPENDENT INS.		95,699		111,170		111,170		100,301		97,970

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
53300	GENERAL SESSIONS COUL	RT (cont.)				
209	DISABILITY INSURANCE	\$ -	\$ -	\$ 829	\$ 828	\$ 1,920
212	EMPLOYER MEDICARE	11,715	12,780	12,790	12,359	13,030
307	COMMUNICATION	3,006	4,200	3,478	2,095	4,200
317	DATA PROCESSING SERVICES	16,800	16,800	16,800	16,800	16,800
320	DUES AND MEMBERSHIPS	1,825	3,215	3,215	1,860	1,910
334	MAINTENANCE AGREEMENTS	2,083	2,088	2,788	2,678	2,500
337	MAINT. & REPAIR SERVOFF.EQUI	-	1,000	300	287	1,000
348	POSTAL CHARGES	10	410	410	25	410
355	TRAVEL	6,035	6,500	8,100	7,886	6,500
432	LIBRARY BOOKS	640	3,000	3,000	1,612	3,000
435	OFFICE SUPPLIES	5,169	6,300	7,937	7,713	6,300
451	UNIFORMS	618	675	675	357	675
709	DATA PROCESSING EQUIPMENT	2,826	4,613	2,813	2,078	-
719	OFFICE EQUIPMENT	4,889	7,350	5,913	5,913	-
TOTAL G	ENERAL SESSIONS COURT	\$ 1,129,101	\$ 1,224,860	\$ 1,225,689	\$ 1,195,002	\$ 1,221,593
53330	DRUG COURT					
103	ASSISTANT(S)	\$ -	\$ 38,819	\$ 38,819	\$ 38,819	\$ 38,819
105	SUPERVISOR/DIRECTOR	53,450	53,980	53,980	53,980	53,980
161	SECRETARY(S)	26,030	26,291	26,291	26,291	26,291
186	LONGEVITY PAY	350	425	425	425	575
189	OTHER SALARIES & WAGES	160,337	168,456	168,456	168,039	169,580
201	SOCIAL SECURITY	14,371	17,860	17,860	17,295	17,940
204	STATE RETIREMENT	30,822	36,840	36,840	36,778	37,000
205	EMPLOYEE AND DEPENDENT INSU	33,135	42,350	42,350	33,355	32,880
209	DISABILITY INSURANCE	-	-	317	317	640
212	EMPLOYER MEDICARE	3,361	4,180	4,180	4,045	4,200
307	COMMUNICATION	5,820	5,000	5,000	4,239	4,500
320	DUES AND MEMBERSHIPS	400	400	400	400	400
334	MAINTENANCE AGREEMENTS	1,569	1,000	1,650	1,454	1,600
348	POSTAL CHARGES	392	400	650	550	600
355	TRAVEL	21,010	4,000	4,881	4,692	6,000
399	OTHER CONTRACTED SERVICES	5,653	-	-	-	-
435	OFFICE SUPPLIES	3,332	5,400	4,269	2,236	4,500
499	OTHER SUPPLIES AND MATERIALS	40,853	38,000	38,000	34,472	38,000
506	LIABILITY INSURANCE	4,000	4,000	3,350	300	400
709	DATA PROCESSING EQUIPMENT	2,215	-	-	-	-
TOTAL D	RUG COURT	\$ 407,100	\$ 447,401	\$ 447,718	\$ 427,686	\$ 437,905

		2007-2008		2008-2009 BUDGET			2008-2009		009-2010	
		Audited				J	Unaudited			
		Actual		Original	Amended		Actual	I	Estimated	
53400	CHANCERY COURT									
101	COUNTY OFFICIAL/ADMINISTRATI	\$ 83,02	2 \$	87,082	\$ 87,082	\$	87,082	\$	87,082	
106	DEPUTY	328,50	3	376,503	376,503		372,227		376,503	
164	ATTENDANTS	29,05	5	30,949	30,949		28,774		30,949	
169	PART-TIME PERSONNEL	43,87	5	36,000	36,000		35,100		36,000	
186	LONGEVITY PAY	2,67	5	2,875	2,875		2,875		2,950	
187	OVERTIME PAY	4,78	6	8,000	8,000		3,323		5,000	
194	JURY AND WITNESS FEES	2,86	4	5,400	5,000		1,389		5,400	
201	SOCIAL SECURITY	29,42	2	33,570	33,570		31,891		33,390	
204	STATE RETIREMENT	57,64	0	64,650	64,650		63,009		64,270	
205	EMPLOYEE AND DEPENDENT INS.	66,89	5	76,730	72,930		63,797		63,530	
209	DISABILITY INSURANCE		-	-	543		542		1,090	
212	EMPLOYER MEDICARE	6,88	1	7,860	7,860		7,459		7,810	
307	COMMUNICATION	2,81	9	3,000	3,000		975		3,000	
317	DATA PROCESSING SERVICES	5,43	2	5,650	5,650		5,594		6,154	
320	DUES AND MEMBERSHIPS	68	5	685	735		720		720	
332	LEGAL NOTICES		-	6,000	6,000		3,914		6,000	
334	MAINTENANCE AGREEMENTS	9,01	6	11,947	11,947		10,622		12,953	
336	MAINT. & REPAIR SERVICE-EQUIP.		-	1,000	1,000		765		1,000	
348	POSTAL CHARGES	15,72	4	16,200	20,000		19,273		20,000	
355	TRAVEL	1,40	7	800	1,150		837		800	
399	OTHER CONTRACTED SERVICES	54	8	600	1,500		667		2,000	
435	OFFICE SUPPLIES	24,17	2	22,500	22,500		22,483		26,000	
499	OTHER SUPPLIES & MATERIALS	46	5	2,070	2,070		1,430		-	
709	DATA PROCESSING EQUIPMENT	6,76	2	1,600	905		-		-	
719	OFFICE EQUIPMENT	1,00		_	695	1-1-1-1-1-1	695		_	
TOTAL C	HANCERY COURT	\$ 723,65	3 \$	801,671	\$ 803,114	\$	765,444	\$	792,601	
53500	JUVENILE COURT									
		\$ 136,81	8 \$	140,649	\$ 140,649	•	140,649	\$	145,994	
102	JUDGE(S)	· ·			30,949	\$		φ	30,949	
106 161	DEPUTY(IES) SECRETARY(S)	31,56 32,18		55,624 30,949	34,599		30,917 34,472		33,228	
169	PART-TIME PERSONNEL	32,10	_ [30,749	26,000		20,810		26,000	
186	LONGEVITY PAY	17	5	_	20,000		20,610		20,000	
187	OVERTIME PAY	17	_ [-	500		241		-	
189	OTHER SALARIES & WAGES	72,46		81,653	81,653		81,340		81,653	
201	SOCIAL SECURITY	14,32		19,160	19,160		16,420		19,710	
201	STATE RETIREMENT	35,27		39,510	36,420		36,787		37,330	
204	EMPLOYEE AND DEPENDENT INS.	32,21		43,910	38,120		31,268		30,650	
209	DISABILITY INSURANCE	32,21	_	+3,310	279		279		650	
212	EMPLOYER MEDICARE	3,84	7	4,480	4,480		4,322		4,610	
				·						
307	COMMUNICATION	93	6	2,000	2,000		818		1,000	

		2007-2008	2008-2009 BUDGET		2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
53500	JUVENILE COURT (cont.)					
320	DUES AND MEMBERSHIPS	1,945	2,400	2,900	2,730	2,400
334	MAINTENANCE AGREEMENTS	-	-	460	459	460
348	POSTAL CHARGES	85	300	300	141	300
355	TRAVEL	2,044	2,500	2,500	1,278	2,500
399	OTHER CONTRACTED SERVICES	14,660	25,000	22,600	21,687	25,000
432	LIBRARY BOOKS	2,582	2,500	3,400	3,492	2,500
435	OFFICE SUPPLIES	2,458	2,250	2,500	2,434	2,250
451	UNIFORMS			750	594	750
499	OTHER SUPPLIES & MATERIALS	1,282	1,800	2,550	2,357	1,500
709	DATA PROCESSING EQUIPMENT	955	1,000	540	250	-
************	UVENILE COURT	\$ 385,815	\$ 455,685	\$ 453,309	\$ 433,743	\$ 449,434
53600	DISTRICT ATTORNEY GEN	NERAL				
103	ASSISTANT(S)	\$ 48,857	\$ 50,133	\$ 50,133	\$ 49,172	\$ 50,133
186	LONGEVITY PAY	75	100	100	100	125
201	SOCIAL SECURITY	3,034	3,120	3,120	3,055	3,120
204	STATE RETIREMENT	6,317	6,430	6,430	6,302	6,430
205	EMPLOYEE AND DEPENDENT INSU	58	60	60	58	60
209	DISABILITY INSURANCE	-	-	55	55	120
212	EMPLOYER MEDICARE	709	730	730	714	730
317	DATA PROCESSING SERVICES	4,315	4,315	4,315	3,956	4,315
320	DUES AND MEMBERSHIPS	400	400	400	400	400
709	DATA PROCESSING EQUIPMENT	- ************************************	1,000	1,000	815	-
TOTALD	ISTRICT ATTORNEY GENERAL	\$ 63,765	\$ 66,288	\$ 66,343	\$ 64,626	\$ 65,433
53610	OFFICE OF PUBLIC DEFEN	 NDFR				
309	CONTRACTS W/GOVERNMENT AG	i	\$ -	\$ -	\$ -	\$ 20,000
348	POSTAL CHARGES	φ - -	.	.	φ -	600
	FFICE OF PUBLIC DEFENDER	\$ -	s -	\$ -	\$ -	\$ 20,600
<u> </u>						
53900	OTHER ADMIN OF JUSTIC	E				
169	PART-TIME PERSONNEL	\$ 15,104	\$ -	\$ -	-	\$ -
189	OTHER SALARIES & WAGES	39,833	_	_	_	_
201	SOCIAL SECURITY	3,203	-	-	-	-
204	STATE RETIREMENT	5,142	-	-	-	-
205	EMPLOYEE AND DEPENDENT INSU	9,303	-	-	-	-
212	EMPLOYER MEDICARE	749	-	-	-	-
307	COMMUNICATION	466	-	-	-	-
334	MAINTENANCE AGREEMENTS	1,260	-	-	-	-
348	POSTAL CHARGES	42	-	-	-	-
399	OTHER CONTRACTED SERVICES	4,315	-	-	-	-
435	OFFICE SUPPLIES	1,545			-	-
TOTAL O	THER ADMIN OF JUSTICE	\$ 80,962	\$.	\$ -	\$ -	\$ -

		2007-2008	2008-2009 BUDGET		2008-2009	2009-2010	
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
53910	PROBATION SERVICES		Ü				
101	COUNTY OFFICIAL/ADMINISTRATI	\$ 55,954	\$ 58,565	\$ 58,565	\$ 58,564	\$ 58,565	
103	ASSISTANT(S)	39,833	41,690	41,690	41,690	41,690	
112	YOUTH SERVICE OFFICER(S)	134,295	136,764	136,764	136,764	136,764	
161	SECRETARY(S)	27,877	28,158	28,158	28,158	28,158	
186	LONGEVITY PAY	1,025	1,225	1,225	1,225	1,450	
196	IN-SERVICE TRAINING	1,385	1,500	1,000	930	1,500	
201	SOCIAL SECURITY	15,421	16,520	16,520	15,911	16,540	
204	STATE RETIREMENT	33,435	34,080	34,080	34,073	34,110	
205	EMPLOYEE AND DEPENDENT INSU	39,340	40,290	43,847	43,847	48,030	
209	DISABILITY INSURANCE	-	-	291	291	590	
212	EMPLOYER MEDICARE	3,607	3,870	3,870	3,721	3,870	
307	COMMUNICATION	2,129	2,700	2,700	1,826	2,700	
312	CONTRACTS W/PRIVATE AGENCIE	588,941	-	464,144	447,067	464,144	
317	DATA PROCESSING SERVICES	3,480	3,500	3,750	3,750	3,800	
334	MAINTENANCE AGREEMENTS	1,078	1,200	1,200	930	1,200	
335	MAINT. & REPAIR SERV BLDGS.	-	-	-	-	-	
336	MAINT. & REPAIR SERV EQUIP.	-	500	500	-	500	
348	POSTAL CHARGES	79	400	400	108	400	
349	PRINTING, STATIONERY & FORMS	670	500	500	399	-	
355	TRAVEL	2,382	3,800	4,300	3,904	4,000	
435	OFFICE SUPPLIES	2,789	2,970	2,720	2,198	3,000	
499	OTHER SUPPLIES AND MATERIALS	460	500	500	477	500	
709	DATA PROCESSING EQUIPMENT	-	1,000	1,000	-	-	
TOTAL P	ROBATION SERVICES	\$ 954,179	\$ 379,732	\$ 847,724	\$ 825,835	\$ 851,511	
53930	VICTIM ASSISTANCE PRO	GRAMS					
103	ASSISTANT(S)	\$ -	\$ 43,477	\$ 43,477	\$ 28,485	\$ 43,477	
169	PART-TIME PERSONNEL	-	22,880	22,880	18,032	31,200	
186	LONGEVITY PAY	-	75	75	75	100	
189	OTHER SALARIES & WAGES	-	40,234	40,234	40,234	40,234	
196	IN-SERVICE TRAINING	-	1,500	1,500	775	1,500	
201	SOCIAL SECURITY	-	6,620	6,620	5,101	7,140	
204	STATE RETIREMENT	-	10,720	10,720	8,799	10,720	
205	EMPLOYEE AND DEPENDENT INSU	-	19,060	19,060	15,087	19,060	
209	DISABILITY INSURANCE	-	-	92	92	190	
212	EMPLOYER MEDICARE	-	1,550	1,550	1,193	1,670	
307	COMMUNICATION	-	400	590	604	500	
320	DUES AND MEMBERSHIPS	-	-	-	-	400	
334	MAINTENANCE AGREEMENTS	-	1,450	1,260	1,260	1,450	
348	POSTAL CHARGES	-	100	139	111	100	
399	OTHER CONTRACTED SERVICES	-	4,315	4,315	4,315	4,315	

		2007-2008	2007-2008 2008-2009 BUDGET			2009-2010	
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
53930	VICTIM ASSISTANCE PRO	GRAMS (con	t.)				
435	OFFICE SUPPLIES	\$ -	\$ 1,200	\$ 1,200	\$ 1,107	\$ 1,200	
499	OTHER SUPPLIES AND MATERIALS	-	1,000	1,000	656	-	
709	DATA PROCESSING EQUIPMENT	-	3,000	2,961	2,960	-	
TOTAL V	ICTIM ASSISTANCE PROGRAMS	\$ -	\$ 157,581	\$ 157,673	\$ 128,885	\$ 163,256	
54110	SHERIFF'S DEPARTMENT						
101	COUNTY OFFICIAL/ADMIN.	\$ 100,458	\$ 105,370	\$ 105,370	\$ 105,370	\$ 105,370	
140	SALARY SUPPLEMENTS	99,600	106,200	101,400	101,400	114,600	
169	PART-TIME PERSONNEL	317,716	377,270	379,270	368,179	390,531	
186	LONGEVITY PAY	46,375	50,225	49,000	49,000	52,700	
187	OVERTIME PAY	622,698	675,000	647,819	437,075	675,000	
189	OTHER SALARIES & WAGES	8,840,064	9,396,187	9,396,187	9,331,478	9,454,690	
196	IN-SERVICE TRAINING	81,304	110,000	106,972	68,343	115,700	
199	OTHER PER DIEM & FEES	957	27,000	22,000	2,771	27,000	
201	SOCIAL SECURITY	600,883	664,040	662,909	622,523	669,160	
204	STATE RETIREMENT	1,252,394	1,321,590	1,319,256	1,282,241	1,330,470	
205	EMPLOYEE AND DEPENDENT INS.	1,470,743	1,591,060	1,621,060	1,620,304	1,672,208	
209	DISABILITY INSURANCE	-	-	10,500	10,356	21,040	
212	EMPLOYER MEDICARE	140,597	155,300	155,026	145,471	156,500	
307	COMMUNICATION	136,103	120,000	129,000	120,824	130,000	
312	CONTRACTS W/PRIV. AGENCIES	53,200	54,600	51,400	51,400	2,900	
317	DATA PROCESSING SERVICES	22,352	25,000	26,000	25,129	44,375	
320	DUES AND MEMBERSHIPS	3,748	8,096	7,096	5,798	8,201	
334	MAINTENANCE AGREEMENTS	5,314	6,266	4,436	4,436	7,600	
336	MAINT. & REPAIR SERV EQUIP.	48,020	89,986	117,784	79,989	89,512	
338	MAINT. & REPAIR SERVVEHICLES	162,715	165,000	155,000	93,883	165,000	
340	MEDICAL & DENTAL SERVICES	30,481	46,200	46,200	40,648	43,201	
348	POSTAL CHARGES	12,067	13,250	13,250	11,301	14,100	
349	PRINTING, STATIONARY & FORMS	9,432	8,000	8,000	7,934	9,000	
399	OTHER CONTRACTED SERVICES	14,994	1,500	28,704	7,253	5,000	
411	DATA PROCESSING SUPPLIES	8,887	8,100	10,600	8,959	8,100	
425	GASOLINE	641,411	700,000	700,000	495,445	700,000	
429	INSTRUCTIONAL SUPP & MAT	12,980	15,500	15,500	15,258	15,500	
431	LAW ENFORCEMENT SUPPLIES	83,597	96,240	82,490	77,185	76,030	
435	OFFICE SUPPLIES	39,938	41,805	40,028	36,518	41,800	
437	PERIODICALS	4,562	5,616	5,421	3,893	5,620	
451	UNIFORMS	197,106	170,000	170,000	165,807	150,000	
453	VEHICLE PARTS	121,964	175,000	165,000	129,601	165,000	
499	OTHER SUPPLIES & MATERIALS	24,287	35,100	35,100	30,470	33,000	
505	JUDGMENTS	10,600	20,000	20,362	8,550	20,000	
599	OTHER CHARGES	10,399	25,000	25,000	24,700	15,000	
708	COMMUNICATION EQUIPMENT	23,713	30,000	45,000	44,749	25,000	

		2	2007-2008	08 2008-2009			JDGET	2	008-2009	20	009-2010
			Audited					J	Jnaudited		
			Actual		Original		Amended		Actual	Е	stimated
54110	SHERIFF'S DEPARTMENT	(co	nt.)								
709	DATA PROCESSING EQUIPMENT	\$	118,527	\$	36,700	\$	44,336	\$	43,813	\$	-
716	LAW ENFORCEMENT EQUIPMENT		107,673		50,000		50,000		49,803		50,000
718	MOTOR VEHICLES		1,172,877		632,000		704,802		696,232		441,000
719	OFFICE EQUIPMENT		19,734		19,000		24,000		24,000		-
TOTAL S	HERIFF'S DEPARTMENT	\$	16,670,470	\$	17,177,201	\$	17,301,278	\$	16,448,087	\$ 1	17,049,908
54120	SPECIAL PATROLS										
150	NIGHTWATCHMEN	\$	36,706	\$	70,811	\$	70,811	\$	33,747	\$	47,456
201	SOCIAL SECURITY		2,275		4,400		4,400		2,092		2,950
204	STATE RETIREMENT		4,669		9,060		9,060		4,316		6,070
212	EMPLOYER MEDICARE		532		1,030		1,030		489		690
TOTAL S	PECIAL PATROLS	\$	44,182	\$	85,301	\$	85,301	\$	40,645	\$	57,166
54130	TRAFFIC CONTROL										
336	MAINT. & REPAIR SERV EQUIP.	\$	-	\$	-	\$	10,000	\$	7,022	\$	10,000
452	UTILITIES		8,853	757575757	10,000		10,000	1919/1919	7,664		10,000
TOTAL T	RAFFIC CONTROL	\$	8,853	\$	10,000	\$	20,000	\$	14,686	\$	20,000
54160	ADMINISTRATION OF SEX	[[O]	FFENDER	RI	EGISTRY						
196	IN-SERVICE TRAINING	\$	261	\$	-	\$	3,000	\$	2,240	\$	3,500
435	OFFICE SUPPLIES		-		-		3,000		2,250		2,000
599	OTHER CHARGES		-		-		2,100		1,350		1,600
TOTAL A	DMIN. Of SEX OFFENDER REGISTI	\$	261	\$	-	\$	8,100	\$	5,840	\$	7,100
54210	JAIL										
167	MAINTENANCE PERSONNEL	\$	69,820	\$	86,953	\$	86,953	\$	83,622	\$	86,953
169	PART-TIME PERSONNEL		1,328		10,000		10,000		9,946		10,000
186	LONGEVITY PAY		15,100		15,450		15,450		14,625		17,025
187	OVERTIME PAY		152,213		103,842		123,842		118,300		141,000
189	OTHER SALARIES & WAGES		4,292,179		4,646,284		4,604,284		4,575,350		4,629,175
196	IN-SERVICE TRAINING		12,894		13,000		8,000		7,695		10,000
201	SOCIAL SECURITY		269,062		301,480		302,720		285,688		302,820
204	STATE RETIREMENT		583,711		620,640		623,200		613,197		623,410
205	EMPLOYEE AND DEPENDENT INS.		920,746		1,064,020		1,034,020		984,050		1,024,210
209	DISABILITY INSURANCE		-		-		5,300		5,144		10,380
212	EMPLOYER MEDICARE		62,928		70,510		70,810		66,816		70,830
302	ADVERTISING		148		1,000		1 500		1.024		250
320	DUES & MEMBERSHIP		1,094		1,500		1,500		1,034		1,200
334	MAINTENANCE AGREEMENTS		29,941		57,200		46,500		46,372		47,682
335	MAINT. & REPAIR SERV BLDGS.		105,052		100,000		110,500		108,314		120,000
336	MAINT. & REPAIR SERV EQUIP. PRINTING STATIONERY & FORMS		27,108 4.558		38,000		33,000		31,372		40,000
349	PRINTING, STATIONERY & FORMS		4,558		4,100		4,100		3,967		5,000

		2007-2008		2008-2009	BU	DGET	2008-2009		2	2009-2010	
			Audited					Ţ	Unaudited		
_			Actual		Original		Amended		Actual]	Estimated
54210	JAIL (cont.)										
354	TRANSP. OTHER THAN STUDENTS	\$	42,143	\$	25,000	\$	86,638	\$	84,886	\$	50,000
399	OTHER CONTRACTED SERVICES		2,694,418		3,192,960		3,192,960		3,130,730		3,192,960
410	CUSTODIAL SUPPLIES		86,441		90,000		106,000		105,854		90,000
411	DATA PROCESSING SUPPLIES		5,485		8,820		12,420		12,302		8,820
421	FOOD PREPARATION SUPPLIES		48,305		48,000		51,000		50,884		48,000
422	FOOD SUPPLIES		1,153,834		1,100,000		1,100,000		1,097,031		1,100,000
431	LAW ENFORCEMENT SUPPLIES		19,485		12,375		12,375		10,788		10,000
435	OFFICE SUPPLIES		17,503		15,300		15,300		15,056		15,000
437	PERIODICALS		-		1,500		-		-		500
441	PRISONERS CLOTHING		41,722		45,000		74,600		71,514		50,000
451	UNIFORMS		94,174		73,561		58,561		50,433		50,000
452	UTILITIES		694,954		725,000		725,000		711,428		725,000
499	OTHER SUPPLIES & MATERIALS		17,091		4,500		9,500		9,478		4,500
707	BUILDING IMPROVEMENTS		30,206		15,000		64,764		64,506		10,000
708	COMMUNICATION EQUIPMENT		2,898		5,000		5,000		4,177		5,000
709	DATA PROCESSING EQUIPMENT		9,869		9,800		9,800		9,279		-
710	FOOD SERVICE EQUIPMENT	1918181919	38,654	818121818	35,000	:::: <u>:::::::::::::::::::::::::::::::::</u>	17,500	181828181	17,075	1818181818	5,500
TOTAL J	AIL	\$	11,545,064	\$	12,540,795	\$	12,621,597	\$	12,400,911	\$	12,505,215
54220	WORKHOUSE/ADULT DET	I EN	TION								
101	COUNTY OFFICIAL/ADMIN.	\$	62,269	\$	65,090	\$	65,090	\$	65,089	\$	65,090
109	CAPTAINS		55,603		56,156		52,656		38,201		52,291
110	LIEUTENANT(S)		46,227		46,689		50,189		49,059		46,689
115	SARGEANTS		156,347		218,006		218,006		208,127		208,871
160	GUARDS		765,338		1,030,303		1,000,003		935,524		960,812
161	SECRETARY		41,961		42,383		42,383		42,382		42,383
162	CLERICAL PERSONNEL		90,350		116,106		116,106		109,875		109,961
169	PART-TIME PERSONNEL		28,450		27,500		21,500		10,718		15,000
186	LONGEVITY PAY		3,950		4,300		4,300		3,700		3,950
187	OVER-TIME PAY		19,557		20,000		20,177		1,366		15,000
191	BOARD & COMMITTEE MEM. FEES		4,300		5,600		5,600		4,300		5,600
196	IN-SERVICE TRAINING		1,781		3,500		3,500		540		3,500
201	SOCIAL SECURITY		76,278		101,200		101,211		86,717		94,600
204	STATE RETIREMENT		159,357		204,520		198,543		182,763		192,500
205	EMPLOYEE AND DEPENDENT INS.		201,145		296,550		306,060		304,903		331,460
209	DISABILITY INSURANCE		-		-		1,632		1,576		3,270
212	EMPLOYER MEDICARE		17,840		23,670		23,673		20,282		22,130
307	COMMUNICATION		8,260		7,000		7,500		7,257		7,500
320	DUES & MEMBERSHIP		300		400		400		300		300
322	EVALUATION & TESTING		4,836		4,500		4,300		3,374		5,000
330	OPERATING LEASE PAYMENTS		1,505		1,500		1,500		1,550		1,500
334	MAINTENANCE AGREEMENTS		2,222		3,000		6,500		5,665		19,121

		2007-2008	2008-2009 BUDGET		2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
54220	WORKHOUSE/ADULT DET	ENTION (cor	nt.)			
335	MAINT. & REPAIR SERV BLDGS.	\$ 11,220	\$ 5,000	\$ 5,000	\$ 2,706	\$ 5,000
336	MAINT. & REPAIR SERV EQUIP.	16,658	7,500	7,500	7,083	5,000
340	MEDICAL & DENTAL SERVICES	332	1,000	-	-	1,000
347	PEST CONTROL	450	-	-	-	3,600
348	POSTAL CHARGES	347	400	400	218	400
349	PRINTING, STATIONERY & FORMS	335	500	500	50	500
399	OTHER CONTRACTED SERVICES	470,012	547,650	595,650	592,497	550,000
410	CUSTODIAL SUPPLIES	27,007	25,000	25,000	24,653	28,500
411	DATA PROCESSING SUPPLIES	3,018	4,050	4,050	3,987	5,000
413	DRUGS AND MEDICAL SUPPLIES	-	5,000	-	-	5,000
418	EQUIP. & MACHINERY PARTS	1,889	2,500	750	-	2,500
425	GASOLINE	11,019	10,000	10,000	9,492	10,000
431	LAW ENFORCEMENT SUPPLIES	4,868	5,000	5,000	4,661	6,525
435	OFFICE SUPPLIES	6,250	6,750	6,750	6,462	6,750
441	PRISONERS CLOTHING	10,843	12,000	12,000	10,748	12,000
451	UNIFORMS	12,372	12,500	12,500	10,358	12,500
452	UTILITIES	174,218	150,000	250,000	230,463	258,065
499	OTHER SUPPLIES & MATERIALS	17,264	18,000	16,250	13,933	18,000
709	DATA PROCESSING EQUIPMENT	7,685	-	-	-	-
719	OFFICE EQUIPMENT	125 \$ 2,523,788	\$ 3,090,823	\$ 3,202,179	\$ 3,000,580	\$ 3,136,868
TOTALY	VORKHOUSE/ADULT DETENTION	Ф <i>2,323,1</i> 00	\$ 3,090,823	\$ 3,202,179	\$ 5,000,580	\$ 3,130,000
54240	JUVENILE SERVICES					
101	COUNTY OFFICIAL/ADMIN.	\$ 60,090	\$ 60,693	\$ 60,693	\$ 60,692	\$ 60,693
109	CAPTAIN(S)	49,961	50,464	50,464	50,463	50,464
110	LIEUTENANT(S)	44,611	45,053	45,053	45,053	45,053
115	SERGEANT(S)	175,923	202,667	202,667	201,896	202,667
160	GUARDS	209,396	212,936	212,936	210,993	211,682
161	SECRETARY	29,978	32,073	32,073	31,558	32,073
164	ATTENDANTS	354,016	497,266	497,266	473,413	497,266
169	PART-TIME PERSONNEL	31,311	17,400	17,400	16,827	16,900
186	LONGEVITY PAY	1,100	1,375	1,375	1,375	1,825
187	OVERTIME PAY	20,177	20,000	26,815	26,580	20,000
196	IN-SERVICE TRAINING	4,210	11,220	7,220	7,059	7,000
201	SOCIAL SECURITY	58,520	70,680	71,072	66,835	70,600
204	STATE RETIREMENT	122,457	143,580	144,390	140,950	143,470
205	EMPLOYEE AND DEPENDENT INS.	151,147	190,400	207,348	205,592	228,340
209	DISABILITY INSURANCE	-	-	1,205	1,197	2,420
212	EMPLOYER MEDICARE	13,686	16,530	16,623	15,632	16,520
307	COMMUNICATION	3,438	3,720	3,010	2,611	3,700
317	DATA PROCESSING SERVICES	6,415	7,250	7,250	6,356	7,250
322	EVALUATION & TESTING	1,478	2,000	2,000	1,665	2,000

		2007-2008	2008-2009 BUDGET		2008-2009	2009-2010
		Audited			Unaudited	
_		Actual	Original	Amended	Actual	Estimated
54240	JUVENILE SERVICES (cont	.)				
334	MAINTENANCE AGREEMENTS	\$ 1,398	\$ 3,430	\$ 2,030	\$ 1,952	\$ 2,500
335	MAINT. & REPAIR SERV BLDGS.	7,170	2,000	2,000	250	2,000
336	MAINT. & REPAIR SERV EQUIP.	757	1,000	1,000	931	1,000
338	MAINT. & REPAIR SERV VEHICLE	164	1,000	1,000	957	1,000
340	MEDICAL & DENTAL SERVICES	5,116	36,700	30,000	29,825	37,800
348	POSTAL CHARGES	621	650	650	609	650
349	PRINTING, STATIONERY & FORMS	3,744	1,600	1,600	1,245	1,600
355	TRAVEL	84	350	350	319	350
399	OTHER CONTRACTED SERVICES	58,332	65,000	65,000	61,222	62,000
413	DRUGS AND MEDICAL SUPPLIES	361	-	-	-	-
425	GASOLINE	3,268	2,500	2,500	1,175	2,000
435	OFFICE SUPPLIES	564	810	810	635	800
451	UNIFORMS	8,354	9,500	9,000	8,972	9,500
499	OTHER SUPPLIES & MATERIALS	39,898	28,000	33,180	32,676	28,000
708	COMMUNICATION EQUIPMENT	11,050	-	-	-	-
709	DATA PROCESSING EQUIPMENT	1,724	1,000	1,020	945	-
TOTAL J	UVENILE SERVICES	\$ 1,480,519	\$ 1,738,847	\$ 1,757,000	\$ 1,708,462	\$ 1,769,123
54420	RESCUE SQUAD					
316	CONTRIBUTIONS	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
TOTAL R	ESCUE SQUAD	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
54430	DISASTER RELIEF					
101	COUNTY OFFICIAL/ADMINISTRATI		\$ 67,971	\$ 67,971	\$ 67,970	\$ 67,971
103	ASSISTANT(S)	55,335	50,464	50,464	50,463	50,464
105	SUPERVISOR/DIRECTOR	45,948	83,380	83,380	83,380	83,380
161	SECRETARY	32,896	33,228	33,228	33,227	33,228
186	LONGEVITY PAY	900	750	750	750	875
187	OVERTIME PAY	5,293	-	5,098	5,098	2,000
196	IN-SERVICE TRAINING	1,047	1,500	1,500	565	1,000
201	SOCIAL SECURITY	12,387	14,620	14,936	14,288	14,760
204	STATE RETIREMENT	26,811	30,160	30,812	30,810	30,430
205	EMPLOYEE AND DEPENDENT INS.	30,534	40,180	40,180	40,174	40,180
209	DISABILITY INSURANCE	-	-	258	258	520
212	EMPLOYER MEDICARE	2,897	3,420	3,494	3,342	3,450
307	COMMUNICATION	37,858	33,000	33,000	19,613	28,000
309	CONTRACTS W/GOVERNMENT AGI	-	10,000	10,000	8,574	-
316	CONTRIBUTIONS	2,000	2,000	2,000	2,000	2,000
320	DUES AND MEMBERSHIPS	665	2,000	2,000	575	1,200
334	MAINTENANCE AGREEMENTS	3,162	5,000	5,000	4,590	5,000
338	MAINT. & REPAIR SERV VEHICLE	, in the second	2,500	2,500	1,555	2,500
348	POSTAL CHARGES	9	200	200	61	200

2007-2008 2008-2009 BUDGET

2008-2009 2009-2010

		2007-2008	_	2008-2009	BUDULI	2008-2009	2009-2010	
		Audited				Unaudited		
		Actual		Original	Amended	Actual	Estimated	
54430	DISASTER RELIEF (cont.)							
349	PRINTING, STATIONERY & FORMS	\$ 10	8	\$ 500	\$ 500	\$ 352	\$ 700	
355	TRAVEL	3,30	4	3,000	2,100	1,008	1,500	
399	OTHER CONTRACTED SERVICES	3,65	7	4,000	4,900	4,879	4,000	
411	DATA PROCESSING EQUIPMENT	2,15	7	3,150	3,150	1,713	3,150	
412	DIESEL FUEL		-	1,000	1,000	-	1,000	
415	ELECTRICITY	2,74	0	4,000	4,000	3,761	4,000	
425	GASOLINE	8,19	4	8,000	10,500	9,148	8,000	
429	INSTRUCTIONAL SUPP & MAT	1,88	4	3,500	3,500	1,334	2,500	
435	OFFICE SUPPLIES	2,60	4	2,250	2,250	2,216	2,250	
451	UNIFORMS	3,00	8	2,500	2,500	2,481	2,500	
499	OTHER SUPPLIES & MATERIALS	26,33	4	16,200	16,200	15,317	20,000	
708	COMMUNICATION EQUIPMENT	12,25	8	9,000	9,000	8,944	4,000	
709	DATA PROCESSING EQUIPMENT	11,84	2	5,000	5,000	4,773	-	
719	OFFICE EQUIPMENT		-	7,500	7,500	7,478	-	
790	OTHER EQUIPMENT	86,47	9	160,062	303,337	145,023	381,697	
TOTAL D	DISASTER RELIEF	\$ 491,76	1	\$ 610,035	\$ 762,208	\$ 575,721	\$ 802,455	
_			_		_	_	_	
54510	INSPECTION & REGULATI	ION						
101	SUPERVISOR/ADMINISTRATIVE	\$ 71,46	4	\$ 72,177	\$ 72,177	\$ 72,176	\$ 72,177	
106	DEPUTIES	380,40	8	360,628	360,628	326,895	325,976	
162	CLERICAL PERSONNEL	116,55	9	120,221	120,221	119,649	120,221	
186	LONGEVITY PAY	2,67	5	3,100	3,100	3,100	3,500	
191	BOARD & COMMITTEE MEMBERS I	50	0	1,200	1,200	400	1,200	
201	SOCIAL SECURITY	34,10	3	34,560	34,560	31,282	32,440	
204	STATE RETIREMENT	73,72	9	71,130	71,130	66,741	66,750	
205	EMPLOYEE AND DEPENDENT INS.	102,36	2	97,790	97,790	93,582	92,000	
209	DISABILITY INSURANCE		-	-	564	564	1,150	
212	EMPLOYER MEDICARE	7,97	5	8,090	8,090	7,316	7,590	
307	COMMUNICATION	8,64	2	10,500	10,500	7,792	9,000	
317	DATA PROCESSING SERVICES	44	.9	1,500	1,500	156	1,000	
320	DUES & MEMBERSHIPS	1,17	0	2,000	2,000	1,713	2,000	
334	MAINTENANCE AGREEMENTS	1,91	4	3,000	3,000	2,558	3,000	
337	MAINT. & REPAIR SERVOFF.EQUI		-	500	500	-	500	
348	POSTAL CHARGES	1,86	8	2,000	2,000	1,164	1,500	
349	PRINTING, STATIONERY & FORMS	2,46	0	2,500	2,500	1,385	1,500	
355	TRAVEL	1,54	0	4,000	4,000	1,870	4,000	
399	OTHER CONTRACTED SERVICES	6,68	4	8,500	8,500	7,208	6,500	
425	GASOLINE	18,26	3	15,000	15,000	13,042	15,000	
435	OFFICE SUPPLIES	4,91	9	6,750	6,750	6,194	5,000	
451	UNIFORMS	81	4	1,000	1,000	755	500	
499	OTHER SUPPLIES & MATERIALS	59		1,350	1,350	904	1,000	
524	IN-SERVICE/STAFF DEVELOPME	3,29	0	4,000	4,000	1,727	2,000	

		200	07-2008	2008-2009	BUD	GET	2	008-2009	2009-2010	
		A	udited				Unaudited			
		Α	ctual	Original	Α	mended		Actual	Estimated	
54510	INSPECTION & REGULATI			U						
709	DATA PROCESSING EQUIPMENT	\$	2,596	\$ 2,500	\$	2,500	\$	1,441	\$	-
718	MOTOR VEHICLES		300	-		_		-		-
INSPECT	ION AND REGULATION	\$	845,279	\$ 833,996	\$	834,560	\$	769,615	\$	775,504
55110	LOCAL HEALTH CENTER									
186	LONGEVITY PAY	\$	1,325	\$ 1,475	\$	1,475	\$	1,475	\$	1,625
189	OTHER SALARIES & WAGES		235,444	241,814		241,814		223,898		215,322
201	SOCIAL SECURITY		14,263	15,090		15,090		13,549		13,460
204	STATE RETIREMENT		30,566	31,120		31,120		28,825		27,750
205	EMPLOYEE AND DEPENDENT INS.		35,315	38,620		45,182		42,010		36,560
209	DISABILITY INSURANCE		-	-		265		253		480
212	EMPLOYER MEDICARE		3,336	3,530		3,530		3,169		3,150
307	COMMUNICATION		12,497	18,000		18,000		12,502		13,500
309	CONTRACTS W/GOV'T AGENCIES		119,164	119,164		119,164		119,164		128,375
335	MAINT. & REPAIR SERV BLDGS.		8,096	14,000		10,000		7,898		10,000
336	MAINT. & REPAIR SERV EQUIP.		2,427	6,000		6,000		3,585		4,000
351	RENTALS		43,594	-		-		-		-
355	TRAVEL		2,659	2,000		3,000		2,818		3,000
399	OTHER CONTRACTED SERVICES		49,813	59,000		52,000		45,056		50,000
413	DRUGS AND MEDICAL SUPPLIES		15,475	20,000		20,000		16,026		16,000
452	UTILITIES		53,685	60,000		67,000		66,264		60,000
499	OTHER SUPPLIES & MATERIALS		10,526	12,600		16,600		14,279		20,000
708	COMMUNICATION EQUIPMENT		5,388	 2,000		1,000		942		-
TOTAL L	OCAL HEALTH CENTER	\$	643,572	\$ 644,413	\$	651,240	\$	601,716	\$	603,222
55120	ANIMAL SERVICES									
101	COUNTY OFFICIAL/ADMIN.	\$	60,090	\$ 62,891	\$	62,891	\$	62,891	\$	62,891
105	SUPERVISOR		68,096	68,915		68,915		52,579		66,455
161	SECRETARY (S)		32,896	34,442		34,442		34,442		34,442
164	ATTENDANTS		324,357	354,669		354,669		343,853		354,669
169	PART-TIME PERSONNEL		30,042	30,000		30,000		21,781		63,150
186	LONGEVITY PAY		1,400	1,650		1,650		1,650		1,525
187	OVERTIME PAY		9,562	18,000		21,333		13,829		18,000
189	OTHER SALARIES & WAGES		-	-		-		-		21,489
201	SOCIAL SECURITY		31,636	35,380		35,587		31,995		38,610
204	STATE RETIREMENT		64,105	69,140		69,566		65,176		71,560
205	EMPLOYEE AND DEPENDENT INS.		90,862	107,760		107,760		100,071		122,000
209	DISABILITY INSURANCE		-	-		501		509		1,190
212	EMPLOYER MEDICARE		7,399	8,280		8,328		7,483		9,030
302	ADVERTISING		190	1,000		1,000		923		1,000
307	COMMUNICATION		15,553	15,000		15,000		14,251		15,000
320	DUES AND MEMBERSHIPS		514	600		600		504		1,000

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
55120	ANIMAL SERVICES (cont.)					
322	EVALUATION AND TESTING	\$ 1,680	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,200
334	MAINTENANCE AGREEMENTS	5,186	14,640	14,640	12,611	14,640
335	MAINT. & REPAIR SERV BLDGS.	3,576	4,500	4,500	3,754	4,500
338	MAINT. & REPAIR SERVVEHICLES	8,863	10,000	10,000	9,007	10,000
340	MEDICAL & DENTAL SERVICES	306	1,000	1,000	-	1,000
348	POSTAL CHARGES	166	500	500	100	500
355	TRAVEL	7,858	4,000	4,000	1,927	4,000
357	VETERINARY SERVICES	80,743	88,300	94,525	70,481	57,300
399	OTHER CONTRACTED SERVICES	68,770	66,600	66,600	65,000	66,600
401	ANIMAL FOOD & SUPPLIES	10,373	10,000	10,000	9,966	10,000
410	CUSTODIAL SUPPLIES	9,500	10,000	10,000	5,800	10,000
411	DATA PROCESSING SUPPLIES	832	-	-	-	-
413	DRUGS AND MEDICAL SUPPLIES	37,118	50,000	50,000	38,575	52,000
425	GASOLINE	41,376	35,000	35,000	34,336	35,000
435	OFFICE SUPPLIES	6,958	7,200	7,200	5,188	7,200
451	UNIFORMS	4,197	3,000	3,000	2,283	3,000
452	UTILITIES	45,684	40,000	56,000	50,981	54,000
499	OTHER SUPPLIES & MATERIALS	7,886	6,000	6,000	5,778	6,000
509	REFUNDS	878	1,000	1,000	622	750
707	BUILDING IMPROVEMENTS	-		-	-	65,000
708	COMMUNICATION EQUIPMENT	1,380	700	700	250	700
709	DATA PROCESSING EQUIPMENT	9,794	2,000	2,000	1,963	2,000
735	MOTOR VEHICLES	18,732	-	-	-	-
790	OTHER EQUIPMENT	11,822	-	-	-	50,000
	NIMAL SERVICES	\$ 1,120,380	\$ 1,163,367	\$ 1,190,107	\$ 1,071,561	\$ 1,337,401
55130	AMBULANCE/EMER. MED	1				
101	COUNTY OFFICIAL/ADMIN.	\$ 82,510	\$ 83,340	\$ 83,340	\$ 83,340	\$ -
105	SUPERVISOR/DIRECTOR	1,115,717	1,168,041	1,153,041	1,152,230	-
119	ACCOUNTANTS/BOOKKEEPERS	178,171	183,584	182,584	181,923	-
133	PARAPROFESSIONALS	3,475,176	3,665,961	3,826,161	3,809,122	-
141	FOREMAN	57,928	60,151	60,151	60,151	-
148	DISPATCHERS/RADIO OPER.	388,730	398,838	398,838	395,539	-
166	CUSTODIAL PERSONNEL	20,910	21,884	21,884	21,884	-
169	PART-TIME PERSONNEL	463,847	306,617	474,617	445,219	-
186	LONGEVITY PAY	22,000	24,725	24,725	24,075	-
187	OVERTIME PAY	190,777	198,356	180,350	144,644	-
196	IN-SERVICE TRAINING	21,899	41,860	41,860	16,975	-
201	SOCIAL SECURITY	357,762	378,920	397,361	377,189	-
204	STATE RETIREMENT	713,761	742,450	765,402	748,810	-
205	EMPLOYEE AND DEPENDENT INS.	844,155	888,720	895,392	895,380	-
209	DISABILITY INSURANCE	- 00	-	5,500	4,653	-
212	EMPLOYER MEDICARE	83,669	88,620	92,934	88,215	-

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
55130	AMBULANCE/EMER. MED	ICAL (cont.)				
307	COMMUNICATION	\$ 112,863	\$ 135,372	\$ 135,372	\$ 112,687	\$ -
312	CONTRACTS W/PRIV. AGENCIES	65,711	65,770	65,770	57,698	-
322	EVALUATION AND TESTING	16,958	32,954	16,954	7,127	-
335	MAINT. & REPAIR SERV BLDGS.	52,242	45,000	45,000	26,529	-
338	MAINT. & REPAIR SERVVEHICLES	89,548	115,000	125,313	115,153	-
340	MEDICAL & DENTAL SERVICES	12,103	12,103	12,103	12,103	-
347	PEST CONTROL	4,481	5,232	5,232	5,232	-
348	POSTAL CHARGES	25,211	23,100	23,100	23,071	-
349	PRINTING, STATIONARY & FORMS	10,097	12,370	12,370	5,405	-
355	TRAVEL	6,359	17,000	9,000	4,851	-
399	OTHER CONTRACTED SERVICES	4,477	6,124	7,124	6,966	-
410	CUSTODIAL SUPPLIES	16,725	20,000	20,000	14,232	-
411	DATA PROCESSING SUPPLIES	7,209	15,500	15,500	9,278	-
413	DRUGS AND MEDICAL SUPPLIES	306,216	339,375	280,375	252,026	-
425	GASOLINE	172,306	120,000	145,000	133,189	-
429	INSTRUCTIONAL SUPPLIES & MAT	19,190	19,050	19,050	10,003	-
435	OFFICE SUPPLIES	23,806	23,250	23,250	12,715	-
451	UNIFORMS	106,823	100,247	63,247	53,604	-
452	UTILITIES	85,346	84,000	104,000	95,212	-
499	OTHER SUPPLIES & MATERIALS	37,266	47,000	47,000	33,871	-
509	REFUNDS	46,254	40,000	40,000	32,321	-
524	IN SERVICE/STAFF DEVELOPMENT	3,925	-	30,470	-	-
599	OTHER CHARGES	89,006	98,305	43,631	37,673	-
707	BUILDING IMPROVEMENTS	4,800	-	-	-	-
708	COMMUNICATION EQUIPMENT	-	3,150	3,150	2,465	-
709	DATA PROCESSING EQUIPMENT	72,132	17,000	17,000	16,719	-
718	MOTOR VEHICLES	366,022	-	-	-	-
719	OFFICE EQUIPMENT	5,568	-	-	-	-
735	HEALTH EQUIPMENT	39,917	-	24,000	23,538	-
790	OTHER EQUIPMENT	-	46,250	46,250	34,811	-
AMBULA	NCE/EMERGENCY MEDICAL	\$ 9,819,572	\$ 9,695,219	\$ 9,983,401	\$ 9,587,823	\$ -
55140	NURSING HOME					
707	BUILDING IMPROVEMENTS	\$ 12,319	\$ -	\$ -	\$ -	\$ -
707	SITE DEVELOPMENT	Ф 12,319	15,000	15,000	14,140	7,500
	URSING HOME	\$ 12,319	\$ 15,000	\$ 15,000	\$ 14,140	\$ 7,500
			<u>iomololololololo namani</u>	eranden er	er en	<u>er mediciologica (f. 1966 (f. 18</u> 66)
55160	DENTAL HEALTH PROGRA	AM				
320	DUES AND MEMBERSHIPS	\$ 400	\$ 400	\$ 400	\$ -	\$ 400
340	MEDICAL & DENTAL SERVICES	12,632	14,000	14,000	8,910	12,000
TOTAL D	ENTAL HEALTH PROGRAM	\$ 13,032	\$ 14,400	\$ 14,400	\$ 8,910	\$ 12,400

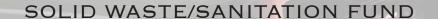
		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
_		Actual	Original	Amended	Actual	Estimated
55190	OTHER LOCAL HEALTH S	ERVICES				
131	MEDICAL PERSONNEL	\$ 1,014,921	\$ 1,149,957	\$ 1,149,957	\$ 1,015,948	\$ 1,137,770
186	LONGEVITY PAY	3,950	4,675	4,675	4,675	4,925
201	SOCIAL SECURITY	59,639	71,590	71,590	59,803	70,850
204	STATE RETIREMENT	123,899	147,680	147,680	122,396	146,160
205	EMPLOYEE AND DEPENDENT INS.	241,068	277,220	276,142	246,847	269,750
209	DISABILITY INSURANCE	-	-	1,078	1,026	2,510
212	EMPLOYER MEDICARE	13,948	16,750	16,750	13,986	16,570
348	POSTAL CHARGES	3,000	13,800	-	-	13,800
349	PRINTING, STATIONERY & FORMS	2,321	3,000	2,000	1,386	3,000
355	TRAVEL	18,456	15,200	17,750	17,608	15,200
499	OTHER SUPPLIES & MATERIALS	12,973	18,300	-	-	18,300
506	LIABILITY INSURANCE	1,050	3,900	1,350	1,050	3,900
OTHER I	OCAL HEALTH SERVICES	\$ 1,495,224	\$ 1,722,072	\$ 1,688,972	\$ 1,484,725	\$ 1,702,735
55510	GEN. WELFARE ASSISTAN	CE				
316	CONTRIBUTIONS	41,500	43,000	43,000	43,000	43,000
GENERAI	. WELFARE ASSISTANCE	\$ 41,500	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000
55710	SANITATION & WASTE RE					
312	CONTRACTS W/PRIV. AGENCIES	\$ 20,123	\$ 23,101	\$ 25,601	\$ 25,601	\$ 30,000
SANITAT	ION AND WASTE REMOVAL	\$ 20,123	\$ 23,101	\$ 25,601	\$ 25,601	\$ 30,000
55000		. ****				
55900	OTHER PUBLIC HEALTH &	1				
340	MEDICAL & DENTAL SERVICES	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
399	OTHER CONTRACTED SERVICES	167,704	150,600	160,280	145,850	150,600
506	LIABILITY INSURANCE	-	2,018	2,338	2,335	2,400
OTHER I	PUBLIC HEALTH & WELFARE	\$ 182,104	\$ 167,018	\$ 177,018	\$ 162,585	\$ 167,400
56100						
	ADULT ACTIVITIES					
316	CONTRIBUTIONS	\$ 27,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
TOTAL A	ADULT ACTIVITIES	\$ 27,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
56300	SENIOR CITIZENS ASSIST.	ANCE				
		Ī	\$ 1,500	¢ 1.500	\$ 1,500	¢ 1.500
316 TOTALS	CONTRIBUTIONS ENIOR CITIZENS ASSISTANCE	\$ 1,500 \$ 1,500	\$ 1,500 \$ 1,500	\$ 1,500 \$ 1,500	\$ 1,500 \$ 1,500	\$ 1,500 \$ 1,500
TOTALD			1. K. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	******	4 1,500	
56500	LIBRARIES					
316	CONTRIBUTIONS	\$ 1,010,007	\$ 1,032,148	\$ 1,032,148	\$ 1,032,148	\$ 1,032,148
	IBRARIES	\$ 1,010,007	\$ 1,032,148	\$ 1,032,148	\$ 1,032,148	\$ 1,032,148
IVIALL	ADIMANIEO	φ 1,010,00/	φ 1,034,140	φ 1,032,140	φ 1,00±,140	φ 1,034,140

		2007-2008	2008-20	09 BUDGET	2008-2009	2009-2010	
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
56700	PARKS AND FAIR BOARDS						
105	SUPERVISOR/DIRECTOR	\$ 25,000	\$ 26,25	0 \$ 26,250	\$ 26,250	\$ 26,250	
189	OTHER SALARIES & WAGES	130,706	145,00	0 145,000	134,288	145,000	
191	BOARD & COMMITTEE MEMBERS I	2,850	3,00	0 3,000	2,850	3,000	
201	SOCIAL SECURITY	8,669	10,81	0 10,810	8,503	10,810	
212	EMPLOYER MEDICARE	2,299	2,53	0 2,530	2,370	2,530	
316	CONTRIBUTIONS	107,121	105,20	0 105,200	103,509	90,000	
335	MAINT. & REPAIR SERV BLDGS.	591	3,00	0 3,000	1,047	3,000	
339	MATCHING SHARE	25,000	25,00	0 25,000	22,000	25,000	
348	POSTAL CHARGES	113	12	5 125	110	125	
355	TRAVEL	1,715	2,00	0 2,000	1,940	2,000	
399	OTHER CONTRACTED SERVICES	25,000	35,00	0 35,000	35,000	40,000	
418	EQUIP. & MACHINERY PARTS	12,832	13,00	0 13,000	12,795	14,000	
435	OFFICE SUPPLIES	-	27	0 270	221	270	
499	OTHER SUPPLIES & MATERIALS	787	1,62	0 1,620	1,552	1,620	
TOTAL P	ARKS AND FAIR BOARDS	\$ 342,683	\$ 372,80	5 \$ 372,805	\$ 352,435	\$ 363,605	
57100	AGRI. EXTENSION SERVIO						
116	TEACHERS	\$ 68,231	\$ 71,59		\$ 65,958	\$ 67,760	
161	SECRETARY(S)	86,140	89,17		89,172	89,172	
169	PART-TIME PERSONNEL	47,064	39,02		20,284	29,785	
186	LONGEVITY PAY	525	65		650	725	
191	BOARD & COMMITTEE MEMBERS I	1,350	2,80		2,250	2,100	
201	SOCIAL SECURITY	12,017	12,61		10,786	11,760	
204	STATE RETIREMENT	19,997	20,65		19,924	20,170	
205	EMPLOYEE AND DEPENDENT INS.	29,993	30,77		27,708	30,710	
209	DISABILITY INSURANCE	-		- 173	172	350	
212	EMPLOYER MEDICARE	2,811	2,95		2,523	2,750	
307	COMMUNICATION	4,528	4,80		4,525	5,000	
309	CONTRACTS W/GOVERNMENT AG		245,51		245,142	247,216	
317	DATA PROCESSING SERVICES	970	80		257	800	
338	MAINT. & REPAIR SERV VEHICLE	-	20		-	-	
348	POSTAL CHARGES	2,160	2,00		1,420	1,750	
355	TRAVEL	4,503	3,00		2,944	3,000	
399	OTHER CONTRACTED SERVICES	15,362	17,29		17,036	3,300	
420	FERTILIZER, LIME, CHEMICALS	-	75		256	250	
425	GASOLINE	2,445	2,25	· ·	2,067	2,500	
435	OFFICE SUPPLIES	7,421	5,85		5,049	5,000	
452	UTILITIES	62,067	65,00	, ,	60,015	93,000	
499	OTHER SUPPLIES & MATERIALS	918	8,00		807	25,000	
709	DATA PROCESSING EQUIPMENT	2,724	4,00		_	_	
TOTAL A	GRICULTURE EXTENSION SERVIC	\$ 586,333	\$ 629,68	0 \$ 629,853	\$ 578,944	\$ 642,098	

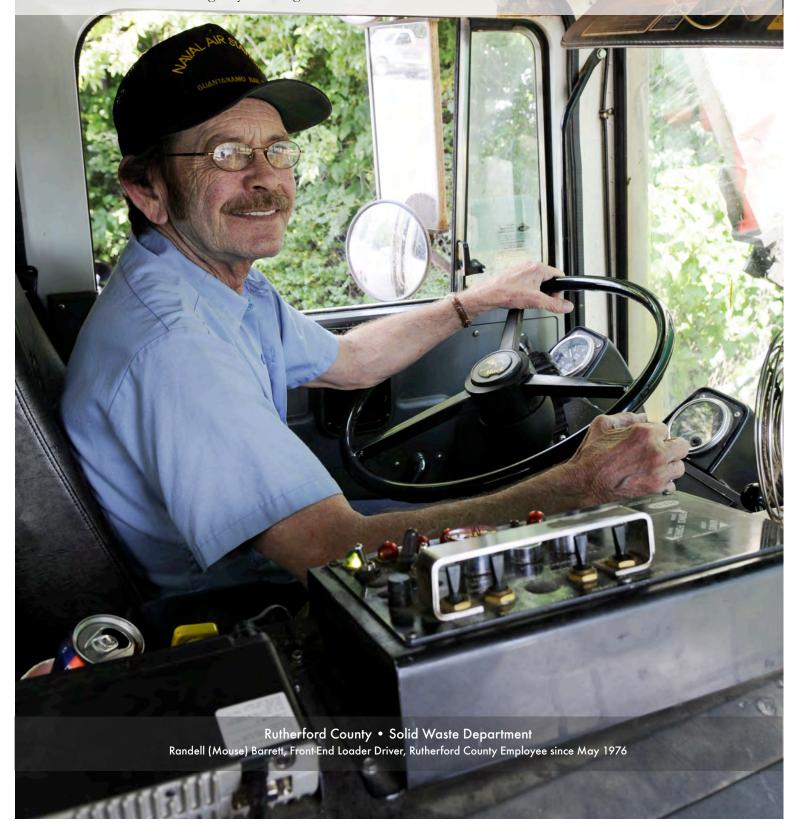
		200	07-2008	2008-2009	BUL	OGET	20	008-2009	2009-2010	
		Α	udited				Unaudited			
		I	Actual	Original	Α	mended		Actual	E	stimated
57500	SOIL CONSERVATION									
103	ASSISTANT(S)	\$	35,335	\$ 36,932	\$	36,932	\$	36,932	\$	36,932
169	PART-TIME PERSONNEL		14,617	43,870		43,870		15,803		43,870
186	LONGEVITY PAY		225	250		250		250		275
201	SOCIAL SECURITY		2,946	5,030		5,030		3,113		5,030
204	STATE RETIREMENT		4,591	4,760		4,760		4,756		4,760
205	EMPLOYEE AND DEPENDENT INS.		9,303	9,530		9,530		9,529		9,530
209	DISABILITY INSURANCE		-	-		41		41		90
212	EMPLOYER MEDICARE		689	1,180		1,180		728		1,180
316	CONTRIBUTIONS		12,000	12,000		12,000		12,000		12,000
TOTAL S	OIL CONSERVATION	\$	79,706	\$ 113,552	\$	113,593	\$	83,151	\$	113,667
57800	STORM WATER MANAGE	MEN	T							
103	ASSISTANT(S)	\$	49,961	\$ 50,464	\$	50,464	\$	50,463	\$	50,464
169	PART-TIME PERSONNEL		16,218	25,000		25,000		10,272		18,000
186	LONGEVITY PAY		-	75		75		75		100
196	IN-SERVICE TRAINING		1,926	1,500		1,500		344		1,500
201	SOCIAL SECURITY		4,052	4,690		4,690		3,726		4,260
204	STATE RETIREMENT		6,450	6,470		6,470		6,464		6,470
205	EMPLOYEE AND DEPENDENT INSU		5,954	5,800		5,800		5,794		5,800
209	DISABILITY INSURANCE		-	-		56		55		120
212	EMPLOYER MEDICARE		948	1,100		1,100		872		1,000
307	COMMUNICATION		4,295	5,000		5,000		2,749		4,000
312	CONTRACTS W/PRIVATE AGENCIE		4,800	10,000		10,000		2,500		37,500
320	DUES AND MEMBERSHIPS		552	1,000		1,000		727		1,000
348	POSTAL CHARGES		291	5,000		1,600		36		2,000
349	PRINTING, STATIONERY & FORMS		2,136	5,000		5,000		-		2,500
355	TRAVEL		1,514	900		900		707		900
399	OTHER CONTRACTED SERVICES		-	2,000		2,000		-		1,000
411	DATA PROCESSING SUPPLIES		175	900		900		448		900
425	GASOLINE		1,958	4,000		4,000		1,070		3,000
435	OFFICE SUPPLIES		1,613	2,160		2,160		1,485		1,500
499	OTHER SUPPLIES AND MATERIALS		2,618	2,970		6,370		6,162		2,970
509	REFUNDS		-	-		-		-		-
599	OTHER CHARGES		-	-		-		-		-
709	DATA PROCESSING EQUIPMENT		166							
TOTAL S'	FORM WATER MANAGEMENT	\$	105,627	\$ 134,029	\$	134,085	\$	93,947	\$	144,984
58110	TOURISM									
316	CONTRIBUTIONS	\$	335,864	\$ 325,600	\$	325,600	\$	319,600	\$	310,000
TOTAL T	OURISM	\$	335,864	\$ 325,600	\$	325,600	\$	319,600	\$	310,000

		20	007-2008		2008-2009	BU	DGET	2	008-2009	2	009-2010	
			Audited					Ţ	Jnaudited			
_			Actual		Original		Amended		Actual	I	Estimated	
58190	OTHER ECONOMIC & CON	ИM	DEVELO	PN	IENT							
310	CONTRACTS W/PUBLIC AGENCY	\$	-	\$	-	\$	-	\$	-	\$	-	
399	OTHER CONTRACTED SERVICES		-		-		-		-		-	
TOTAL O	THER ECONOMIC & COMM. DEVE	\$	Ţ	\$		\$	7	\$	-	\$	1	
58400	OTHER CHARGES											
142	MECHANIC	\$	42,392	\$	42,815	\$	42,815	\$	42,814	\$	42,815	
149	LABORERS		65,852		66,515		66,515		66,515		66,515	
186	LONGEVITY PAY		575		700		700		700		775	
187	OVERTIME PAY		1,147		1,500		1,500		729		1,500	
201	SOCIAL SECURITY		6,577		6,920		6,920		6,692		6,920	
204	STATE RETIREMENT		14,197		14,270		14,270		14,166		14,280	
205	EMPLOYEE AND DEPENDENT INS.		20,618		21,120		21,120		21,117		21,120	
209	DISABILITY INSURANCE		-		-		120		120		250	
212	EMPLOYER MEDICARE		1,538		1,620		1,620		1,565		1,620	
307	COMMUNICATION		831		1,000		1,000		839		1,000	
334	MAINTENANCE AGREEMENTS		304		500		500		314		500	
418	EQUIP. & MACHINERY PARTS		995		1,500		500		-		1,500	
425	GASOLINE		17,540		50,000		60,000		7,539		50,000	
452	UTILITIES		17,146		19,000		21,500		21,059		22,500	
453	VEHICLE PARTS		17,955		28,000		29,000		28,133		28,000	
499	OTHER SUPPLIES & MATERIALS		5,583		12,150		9,650		6,133		10,000	
709	DATA PROCESSING EQUIPMENT		-		800		800		799		-	
790	OTHER EQUIPMENT		1,963		-		-		-		-	
TOTAL O	THER CHARGES	\$	215,213	\$	268,410	\$	278,530	\$	219,232	\$	269,295	
58600	EMPLOYEE BENEFITS											
205	EMPLOYEE AND DEPENDENT INS.	\$	_	\$	60,000	\$	_	\$	_	\$	75,000	
210	UNEMPLOYMENT COMP.	Ψ	74,663	Ψ	30,000	Ψ	60,000	Ψ	53,057	Ψ	40,000	
299	OTHER FRINGE BENEFITS		54,196		75,000		81,000		80,711		175,000	
513	WORKER'S COMPENSATION INS		784,060		495,000		461,059		461,059		421,960	
	MPLOYEE BENEFITS	\$	912,919	\$	660,000	\$	602,059	\$	594,826	\$	711,960	
		(175 <u>(11)</u>			***************************************	**	~~~~					
58700	PAYMENTS TO CITIES											
309	CONTRACTS W/GOV'T AGENCIES	\$	1,920,994	\$	1,920,994	\$	1,924,629	\$	1,912,119	\$	1,908,484	
TOTAL P	AYMENTS TO CITIES	\$	1,920,994	\$	1,920,994	\$	1,924,629	\$	1,912,119	\$	1,908,484	

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
_		Actual	Original	Amended	Actual	Estimated
58900	MISCELLANEOUS					
305	AUDIT SERVICES	\$ 41,131	\$ 54,607	\$ 54,607	\$ 54,607	\$ 54,607
308	CONSULTANTS	6,000	8,000	8,000	6,000	11,500
316	CONTRIBUTIONS	667,703	740,236	740,236	740,236	740,498
320	DUES AND MEMBERSHIPS	31,971	33,280	33,280	33,279	33,857
321	ENGINEERING SERVICES	1,725	10,000	10,000	5,093	10,000
331	LEGAL SERVICES	58,167	25,000	54,000	49,434	70,000
334	MAINTENANCE AGREEMENTS	3,577	4,000	4,000	3,858	4,000
335	MAINT. & REPAIR SERV BLDGS.	52,836	60,000	70,000	69,508	70,000
337	MAINT. & REPAIR SERV-OFF.EQUIP	-	500	500	330	500
355	TRAVEL	632	900	900	-	900
399	OTHER CONTRACTED SERVICES	-	-	-	-	-
425	GASOLINE	-	100,000	62,500	-	100,000
502	BUILDING & CONTENTS INSUR.	42,746	64,300	65,840	65,835	86,500
505	JUDGMENTS	806,800	500,000	968,870	968,870	650,000
506	LIABILITY INSURANCE	390,119	420,700	420,700	419,308	445,500
508	PREMIUMS ON CORP SURETY BON	1,200	2,200	2,200	357	2,000
510	TRUSTEE'S COMMISSION	808,719	868,700	868,700	840,577	850,000
540	TAX RELIEF PROGRAM	268,943	360,000	445,000	372,517	525,000
599	OTHER CHARGES	27,037	50,000	50,000	39,777	50,000
TOTAL N	IISCELLANEOUS	\$ 3,209,306	\$ 3,302,423	\$ 3,859,333	\$ 3,669,586	\$ 3,704,862
00400						
99100	OPERATING TRANSFERS					
590	TRANSFERS TO OTHER FUNDS	\$ 373,500	\$ 35,000	\$ 113,778	\$ 113,778	\$ 400,000
TOTAL C	PERATING TRANSFERS	\$ 373,500	\$ 35,000	\$ 113,778	\$ 113,778	\$ 400,000
TOTAL F	XPENDITURES: GENERAL FUND	\$ 70,919,204	\$ 73,677,077	\$ 75,802,027	\$ 71,807,657	\$ 65,180,901



The Solid Waste/ Sanitation Fund is used to account for Rutherford County's demolition landfill and convenience center operations. The major sources of funding for this fund is property taxes and the host agency surcharges.



SOLID WASTE/SANITATION

FUND 116

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR END	DED JUNE 30, 2010
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	2	2007-2008	2008-2009 BUDGET				2008-2009		2009-2010	
		Audited Actual		Original		Amended		Unaudited Actual]	Estimated
REVENUES										
LOCAL TAXES	\$	1,159,610	\$	1,185,000	\$	1,245,000	\$	1,227,414	\$	1,200,000
CHARGES FOR SERVICES		1,299,073		1,105,000		1,415,000		1,507,104		1,105,000
OTHER LOCAL REVENUES		107,898		88,000		73,100		68,338		36,000
STATE REVENUES		280,277		301,500		321,500		280,081		320,005
OTHER SOURCES (NON-REVENUES)		-		-		16,110		16,110		-
TOTAL REVENUE	\$	2,846,858	\$	2,679,500	\$	3,070,710	\$	3,099,047	\$	2,661,005
	_									
EXPENDITURES										
SANITATION EDUC/INFORMATION	\$	130,876	\$	134,389	\$	134,473	\$	132,263	\$	134,689
CONVENIENCE CENTERS		1,938,092		1,918,828		1,869,874		1,639,126		1,886,404
OTHER WASTE COLLECTION		280,985		297,000		367,250		364,268		401,121
LANDFILL OPER & MAINT		860,984		738,929		843,749		674,775		638,906
POSTCLOSURE CARE COSTS		97,363		94,000		94,000		71,827		91,500
EMPLOYEE BENEFITS		52,239		48,000		73,000		64,920		56,120
MISCELLANEOUS		46,847		47,980		51,700		49,628		48,700
RESIDUAL EQUITY TRANSFER		-		-		-		-		-
TOTAL EXPENDITURES	\$	3,407,386	\$	3,279,126	\$	3,434,046	\$	2,996,808	\$	3,257,440
Beginning Fund Balance July 1,								3,956,736	\$	4,058,975
Ending Fund Balance June 30,								4,058,975	\$	3,462,540

SOLID WASTE/SANITATION FUND 116 STATEMENT OF ESTIMATED REVENUE

		2	007-2008	2008-2009	BU	DGET	2	2008-2009	2	2009-2010
			Audited					Unaudited		
	REVENUES		Actual	Original		Amended		Actual]	Estimated
LOCAL	TAXES									
40110	CURRENT PROPERTY TAX	\$	_	\$ -	\$	-	\$	-	\$	-
40120	TRUSTEE'S COLLECT PRIOR YR.		1,765	-		-		-		-
40130	CLERK & MASTER COLLECTIONS		-	-		-		-		-
40140	INTEREST AND PENALTY		-	-		-		-		-
40150	PICK-UP TAXES		-	-		-		-		-
40161	PAY IN LIEU OF TAXES - TVA		-	-		-		-		-
40210	LOCAL OPTION SALES TAX		1,157,845	1,185,000		1,245,000		1,227,414		1,200,000
40270	BUSINESS TAX		-	-		-		-		-
TOTAL L	OCAL TAXES	\$	1,159,610	\$ 1,185,000	\$	1,245,000	\$	1,227,414	\$	1,200,000
CHARG	GES FOR SERVICES									
43110	TIPPING FEES	\$	256,132	\$ 100,000	\$	560,000	\$	593,330	\$	175,000
43112	SURCHARGE - HOST AGENCY		1,042,942	1,005,000		855,000		913,774		930,000
TOTAL C	HARGES FOR SERVICES	\$	1,299,073	\$ 1,105,000	\$	1,415,000	\$	1,507,104	\$	1,105,000
OTHER	LOCAL REVENUES									
44145	SALE OF RECYCLED MATERIALS	\$	96,541	\$ 88,000	\$	73,000	\$	68,238	\$	36,000
44170	MISCELLANEOUS REFUNDS		2,382	-		100		100		-
44530	SALE OF EQUIPMENT		8,975	-		-		-		-
TOTAL O	THER LOCAL REVENUES	\$	107,898	\$ 88,000	\$	73,100	\$	68,338	\$	36,000
STATE 1	REVENUES									
46170	SOLID WASTE GRANTS	\$	32,329	\$ 12,500	\$	32,500	\$	29,573	\$	30,000
49190	OTHER GENERAL GOVERNMENT GR		1,000	-		-		-		-
46430	LITTER PROGRAM		97,570	106,000		106,000		113,827		107,005
46990	OTHER STATE REVENUES		149,378	183,000		183,000		136,681		183,000
TOTAL ST	TATE REVENUES	\$	280,277	\$ 301,500	\$	321,500	\$	280,081	\$	320,005
OTHER	SOURCES (NON-REVENUES)									
49700	INSURANCE RECOVERY	\$	-	\$ -	\$	16,110	\$	16,110	\$	-
TOTAL O	THER SOURCES (NON-REVENUE)	\$	-	\$ -	\$	16,110	\$	16,110	\$	-
	TOTAL REVENUE	\$	2,846,858	\$ 2,679,500	\$	3,070,710	\$	3,099,047	\$	2,661,005

			2007-2008	2008-2009	BI	JDGET	2008-2009	2009-2010
			Audited				Unaudited	
			Actual	Original		Amended	Actual	Estimated
	EXPENDITURES							
55720	SANITATION EDUC/INFORM	[.						
149	LABORERS	\$	33,448	\$ 33,780	\$	33,780	\$ 33,779	\$ 33,780
169	PART-TIME PERSONNEL		12,900	13,110		13,110	13,104	13,110
186	LONGEVITY PAY		550	575		575	575	675
189	OTHER SALARIES & WAGES		38,437	40,234		40,234	40,234	40,234
201	SOCIAL SECURITY		5,129	5,440		5,440	5,271	5,450
204	STATE RETIREMENT		9,352	9,540		9,540	9,540	9,560
205	EMPLOYEE AND DEPENDENT INS		14,961	15,330		15,330	15,323	15,330
209	DISABILITY INSURANCE		-	-		84	81	170
212	EMPLOYER MEDICARE		1,199	1,280		1,280	1,233	1,280
355	TRAVEL		709	500		500	500	500
425	GASOLINE		5,263	4,000		4,750	4,059	4,000
429	INSTRUCTIONAL SUPP & MAT		2,797	2,500		2,500	2,500	2,500
499	OTHER SUPPLIES AND MATERIAL		6,131	8,100		7,350	6,065	8,100
SANITATI	ON EDUC/INFORMATION	\$	130,876	\$ 134,389	\$	134,473	\$ 132,263	\$ 134,689
55732	CONVENIENCE CENTERS							
105	SUPERVISOR/DIRECTOR	\$	61,288	\$ 60,151	\$	60,151	\$ 54,996	\$ 58,113
141	FOREMAN		35,590	35,908		35,908	35,878	35,908
147	TRUCK DRIVERS		417,566	432,834		427,834	387,326	405,208
149	LABORERS		354,159	387,223		387,223	380,566	387,223
162	CLERICAL PERSONNEL		31,551	32,987		32,987	32,986	32,987
167	MAINTENANCE PERSONNEL		27,018	28,630		28,630	24,002	28,630
169	PART-TIME PERSONNEL		1,353	6,000		6,000	350	6,000
186	LONGEVITY PAY		3,250	3,600		3,600	3,225	3,775
187	OVERTIME PAY		24,316	25,000		30,000	24,717	25,000
201	SOCIAL SECURITY		55,937	62,770		62,770	55,363	60,940
204	STATE RETIREMENT		80,793	85,960		85,960	75,176	82,190
205	EMPLOYEE AND DEPENDENT INS		126,344	136,020		134,446	116,846	120,760
209	DISABILITY INSURANCE		-	-		670	620	1,360
212	EMPLOYER MEDICARE		13,454	14,680		14,680	13,333	14,260
307	COMMUNICATION		11,286	12,000		12,000	10,860	12,000
309	CONTRACTS W/GOVERNMENT AC		8,797	-		-	12,742	-
322	EVALUATION AND TESTING		731	1,250		1,250	659	1,250
335	MAINT. & REPAIR SERV BLDGS.		2,230	15,000		15,000	-	15,000
336	MAINT & REPAIR SERVICE - EQUI		7,974	9,000		9,000	8,509	15,000
338	MAINT & REPAIR SERVICE - VEHIC		101,994	105,000		105,000	74,853	80,000
348	POSTAL CHARGES		15	100		100	38	100
351	RENTALS		15,660	18,500		18,500	12,955	24,300
353	TOW-IN SERVICES		330	1,500		1,500	640	1,500

		20	007-2008	2008-2009	BU	DGET	2008-2009	2	2009-2010
		4	Audited				Unaudited		
			Actual	Original		Amended	Actual		Estimated
	EXPENDITURES								
55732	CONVENIENCE CENTERS (c	ont.)							
355	TRAVEL	\$	1,092	\$ 1,000	\$	1,100	\$ 340	\$	1,000
399	OTHER CONTRACTED SERVICES		8,875	15,000		9,800	9,768		-
402	ASPHALT		95,472	50,000		30,000	18,257		50,000
409	CRUSHED STONE		6,169	6,000		6,000	3,454		5,000
411	DATA PROCESSING SUPPLIES		577	600		400	317		-
412	DIESEL FUEL		209,968	160,000		162,000	155,315		185,000
418	EQUIPMENT & MACHINERY PART		52,651	55,000		55,000	45,429		60,000
425	GASOLINE		9,360	10,000		8,000	7,806		10,000
435	OFFICE SUPPLIES		279	765		765	176		800
450	TIRES AND TUBES		37,187	30,000		30,000	31,081		45,000
451	UNIFORMS		5,263	6,000		7,400	6,416		6,000
452	UTILITIES		12,502	13,500		15,000	14,764		15,100
467	FENCING		19,240	10,000		10,000	5,862		10,000
499	OTHER SUPPLIES AND MATERIAL		15,548	16,200		16,200	13,502		15,000
708	COMMUNICATION EQUIPMENT		-	1,400		-	-		-
709	DATA PROCESSING EQUIPMENT		185	1,000		-	-		-
717	MAINTENANCE EQUIPMENT		-	3,250		-	-		7,000
724	SITE DEVELOPMENT		38,862	25,000		25,000	-		25,000
733	SOLID WASTE EQUIPMENT		43,226	40,000		20,000	-		40,000
TOTAL CO	ONVENIENCE CENTERS	\$	1,938,092	\$ 1,918,828	\$	1,869,874	\$ 1,639,126	\$	1,886,404
55739	OTHER WASTE COLLECTIO	N							
149	LABORERS	\$	-	\$ -	\$	-	\$ -	\$	23,651
201	SOCIAL SECURITY		-			-	-		1,470
204	STATE RETIREMENT		-			-	-		3,030
205	EMPLOYEE AND DEPENDENT INS		-			-	-		60
209	DISABILITY INSURANCE		-			-	-		60
212	EMPLOYER MEDICARE					-	-		350
302	ADVERTISING		-	2,500		-	-		3,500
312	CONTRACTS W/PRIVATE AGENCIE		239,105	265,000		301,150	304,061		290,600
336	MAINT & REPAIR SERVICE - EQUIP	2.				-	-		2,400
399	OTHER CONTRACTED SERVICE					-	-		10,000
499	OTHER SUPPLIES AND MATERIAL		3,468	4,500		1,100	1,061		4,000
724	SITE DEVELOPMENT					-	-		2,000
733	SOLID WASTE EQUIPMENT		38,412	25,000		65,000	59,146		60,000
TOTAL O	THER WASTE COLLECTION	\$	280,985	\$ 297,000	\$	367,250	\$ 364,268	\$	401,121

		2007-2008	2008-200	9 BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
	EXPENDITURES					
55754	LANDFILL OPER. & MAINTI	ENANCE				
105	SUPERVISOR/DIRECTOR	\$ 21,246	\$ -	\$ -	\$ -	\$ -
142	MECHANICS	33,970	34,442	34,642	34,574	34,442
149	LABORERS	71,109	71,966	71,966	67,588	65,993
162	CLERICAL PERSONNEL	32,530	34,131	34,131	29,766	27,626
169	PART-TIME PERSONNEL	26,854	25,000	24,800	10,088	10,000
186	LONGEVITY PAY	1,050	1,150	1,150	1,150	575
187	OVERTIME PAY	11,688	15,624	15,624	10,612	13,000
201	SOCIAL SECURITY	11,414	11,310	11,310	9,048	9,410
204	STATE RETIREMENT	21,887	20,130	20,130	18,280	18,120
205	EMPLOYEE AND DEPENDENT INS	31,819	30,710	31,380	31,366	28,650
209	DISABILITY INSURANCE	-	-	150	126	290
212	EMPLOYER MEDICARE	2,762	2,650	2,650	2,116	2,200
302	ADVERTISING	300	1,000	1,000	168	1,000
307	COMMUNICATION	4,665	2,500	2,650	2,528	2,700
309	CONTRACTS W/GOVERNMENT AC	-		64,000	63,945	-
312	CONTRACTS W/PRIVATE AGENCIE	306,733	150,000	188,900	126,854	100,000
321	ENGINEERING SERVICES	1,308	2,000	2,000	-	2,000
336	MAINT. & REPAIR SERV EQUIP.	12,094	17,000	17,000	1,352	10,000
338	MAINT & REPAIR SERVICE - VEHI	126	2,000	2,000	-	2,000
348	POSTAL CHARGES	17	216	66	22	100
351	RENTALS	-	2,000	2,000	998	2,000
355	TRAVEL	2,218	1,000	1,000	400	1,000
359	DISPOSAL FEES	169,951	183,000	183,000	175,022	183,000
399	OTHER CONTRACTED SERVICES	1,580	2,000	2,000	1,064	2,000
409	CRUSHED STONE	33,283	20,000	21,000	20,930	20,000
411	DATA PROCESSING SUPPLIES	1,182	900	900	720	900
412	DIESEL FUEL	20,066	25,000	25,000	19,188	25,000
415	ELECTRICITY	2,925	3,500	3,500	2,868	3,500
417	EQUIPMENT PARTS - LIGHT	255	1,500	1,500	945	1,500
418	EQUIPMENT & MACHINERY PART	10,016	40,000	40,000	27,582	40,000
420	FERTILIZER, LIME, CHEMICALS &	4,309	7,500	7,500	922	4,000
424	GARAGE SUPPLIES	1,120	2,500	2,500	954	1,500
425	GASOLINE	5,866	3,000	3,000	2,109	3,000
433	LUBRICANTS	2,455	2,000	2,000	807	2,000
438	PIPE	922		_	-	
442	PROPANE GAS	3,459	3,000	4,100	3,515	4,500
446	SMALL TOOLS	1,963	1,000	1,000	-	1,000
450	TIRES AND TUBES	491	2,000	2,000	1,025	2,000

		2	007-2008		2008-2009	BU	DGET		2008-2009	- 2	2009-2010				
			Audited						Unaudited		Unaudited		Unaudited		
			Actual		Original		Amended		Actual		Estimated				
	EXPENDITURES														
55754	LANDFILL OPER. & MAINTI	ENA	NCE (cont	.)											
451	UNIFORMS	\$	2,341	\$	3,200	\$	3,600	\$	3,313	\$	3,400				
453	VEHICLE PARTS		-		3,000		3,000		250		1,500				
467	FENCING		-		2,000		1,000		58		1,500				
499	OTHER SUPPLIES AND MATERIALS		5,010		9,000		8,600		2,521		7,500				
TOTAL L	ANDFILL OPER. & MAINTENANCE	\$	860,984	\$	738,929	\$	843,749	\$	674,775	\$	638,906				
55770	POSTCLOSURE CARE COST	S													
312	CONTRACTS W/PRIVATE AGENCIES	\$	79,847	\$	60,000	\$	60,000	\$	49,918	\$	60,000				
321	ENGINEERING SERVICES		2,525		2,500		2,500		-		2,500				
359	DISPOSAL FEES		-		4,000		4,000		722		-				
366	CONTRACTS FOR POSTCLOSURE CA		3,940		5,000		5,000		2,000		5,000				
409	CRUSHED STONE		4,851		5,000		5,000		4,526		3,000				
420	FERTILIZER, LIME, CHEMICALS &		-		2,500		2,500		629		6,000				
463	TESTING		6,200		15,000		15,000		14,033		15,000				
TOTAL PC	OSTCLOSURE CARE COSTS	\$	97,363	\$	94,000	\$	94,000	\$	71,827	\$	91,500				
= 0.600															
58600	EMPLOYEE BENEFITS														
210	UNEMPLOYMENT COMPENSATION	\$	4,999	\$	5,000	\$	30,000	\$	21,920	\$	15,000				
513	WORKER'S COMPENSATION INSURA		47,240		43,000		43,000		43,000		41,120				
TOTAL EN	MPLOYEE BENEFITS	\$	52,239	\$	48,000	\$	73,000	\$	64,920	\$	56,120				
50000	MICCELLANEOUS														
58900	MISCELLANEOUS	•	2.056	Ф	2.200	•	2 200	Ф	2.022	Ф	2.200				
502	BUILDING AND CONTENTS INSURAN	2	2,956	\$	3,200	\$	3,200	\$	2,932	\$	3,200				
505	JUDGMENTS		11,000		11,000		11,000		11,000		11,000				
506	LIABILITY INSURANCE		7,118		10,000		10,000		7,420		8,500				
510 TOTAL N	TRUSTEE'S COMMISSION	\$	25,773 46,847	\$	23,780 47,980	\$	27,500 51,700	\$	28,277 49,628	\$	26,000 48,700				
TOTAL	MISCELLANEOUS	Þ	40,047	Þ	47,980	3	51,700	•	49,028	•	40,700				
99100	OTHER USES														
590	TRANSFERS TO OTHER FUNDS	\$	_	\$	_	\$	_	\$	_	\$	_				
	CMPLOYEE BENEFITS	\$	-	φ	_	Ψ	_	\$	-	Ψ					
TOTALLE	E STEE BELLETIO	Ψ						φ							
EXPEND	ITURES; SOLID WASTE/SANITATION	\$	3,407,386	\$	3,279,126	\$	3,434,046	\$	2,996,808	\$	3,257,440				

AMBULANCE SERVICE FUND

The Ambulance Service Fund was created in 2009 by the Board of Commissioners of Rutherford County to account solely for the financial operations of the Ambulance Service. In previous years, the ambulance service operations were budgeted and accounted for within the General Fund. While the Ambulance Service generates revenues through patient charges, an additional 9.75 cents of the property tax is needed to provide sufficient revenue to cover their appropriations. Currently there are 12 ambulance stations located within the county to serve all county residents.



AMBULANCE SERVICE

FUND 118

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
	REVENUES					
LOCAI	L TAXES					
40110	CURRENT PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ 4,971,228
40120	TRUSTEE'S COLLECT PRIOR YR.	-	-	-	-	11,523
40130	CLERK & MASTER COLLECTIONS	-	-	-	-	-
40140	INTEREST AND PENALTY	-	-	-	-	-
40150	PICK-UP TAXES	-	-	-	-	-
40161	PAY IN LIEU OF TAXES - TVA	-	-	-	-	537
40210	LOCAL OPTION SALES TAX	-	-	-	-	-
40270	BUSINESS TAX	-	-	-	-	81,550
TOTAL I	OCAL TAXES	\$ -	\$ -	\$ -	\$ -	\$ 5,064,838
CHAR	GES FOR SERVICES					
43120	PATIENT CHARGES	\$ -	\$ -	\$ -	\$ -	\$ 4,700,000
43130	PAST DUE COLLECTIONS	-	-	-	-	160,000
TOTAL (THARGES FOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 4,860,000
ОТНЕН	R SOURCES (NON-REVENUE	CS)				
49800	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ 400,000
TOTAL O	OTHER SOURCES (NON-REVENUE)	\$ -	\$ -	\$ -	\$.	\$ 400,000
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 10,324,838
<u> </u>						
	EXPENDITURES					
MBULAN	ICE	\$ -	\$ -	\$ -	\$ -	\$ 9,890,097
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ +	\$ 9,890,097
		Beginn	ing Fund Balance	e July 1,	\$ -	\$ -
		Ending	g Fund Balance Ju	une 30,	\$ -	\$ 434,741
						<u> </u>

AMBULANCE SERVICE - FUND 118 STATEMENT OF APPROPRIATIONS

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
	EXPENDITURES					
55130	AMBULANCE/EMER. MED	ICAL				
101	COUNTY OFFICIAL/ADMIN.	\$ -	\$ -	\$ -	\$ -	\$ 83,340
105	SUPERVISOR/DIRECTOR	-	-	-	-	1,215,333
119	ACCOUNTANTS/BOOKKEEPERS	-	-	-	-	183,594
133	PARAPROFESSIONALS	-	-	-	-	3,844,476
148	DISPATCHERS/RADIO OPER.	-	-	-	-	397,834
166	CUSTODIAL PERSONNEL	-	-	-	-	21,884
169	PART-TIME PERSONNEL	-	-	-	-	306,617
186	LONGEVITY PAY	-	-	-	-	26,025
187	OVERTIME PAY	-	-	-	-	198,356
196	IN-SERVICE TRAINING	-	-	-	-	41,860
201	SOCIAL SECURITY	-	-	-	-	389,210
204	STATE RETIREMENT	-	-	-	-	763,670
205	EMPLOYEE AND DEPENDENT INS.	-	-	-	-	907,460
209	DISABILITY INSURANCE	-	-	-	-	12,650
212	EMPLOYER MEDICARE	-	-	-	-	91,030
307	COMMUNICATION	-	-	-	-	135,372
312	CONTRACTS W/PRIV. AGENCIES	-	-	-	-	64,845
322	EVALUATION AND TESTING	-	-	-	-	32,954
335	MAINT. & REPAIR SERV BLDGS.	-	-	-	-	45,000
338	MAINT. & REPAIR SERVVEHICLES	-	-	-	-	122,000
340	MEDICAL & DENTAL SERVICES	-	-	-	-	12,103
347	PEST CONTROL	-	-	-	-	5,232
348	POSTAL CHARGES	-	-	-	-	23,100
349	PRINTING, STATIONARY & FORMS	-	-	-	-	12,370
355	TRAVEL	-	-	-	-	1,500
399	OTHER CONTRACTED SERVICES	-	-	-	-	4,450
410	CUSTODIAL SUPPLIES	-	-	-	-	16,000
411	DATA PROCESSING SUPPLIES	-	-	-	-	10,000
413	DRUGS AND MEDICAL SUPPLIES	-	-	-	-	289,375
425	GASOLINE	-	-	-	-	120,000
429	INSTRUCTIONAL SUPPLIES & MAT	-	-	-	-	9,050
435	OFFICE SUPPLIES	-	-	-	-	23,250
451	UNIFORMS	-	-	-	-	95,000
452	UTILITIES	-	-	-	-	84,000
499	OTHER SUPPLIES & MATERIALS	-	-	-	-	21,000
509	REFUNDS	-	-	-	-	40,000
510	TRUSTEE'S COMMISSION	-	-	-	-	149,000
599	OTHER CHARGES	-	-	-	-	82,157
709	DATA PROCESSING EQUIPMENT				-	9,000
AMBULA	NCE/EMERGENCY MEDICAL	\$ -	\$ -	\$ -	\$ -	\$ 9,890,097



INDUSTRIAL/ECONOMIC DEVELOPMENT FUND 119

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

		20	007-2008		2008-200	9 B	UDGET	20	008-2009	20	009-2010
		1	Audited					U	naudited		
			Actual	(Original	A	mended		Actual	Е	stimated
	REVENUE										
OTHER	R LOCAL REVENUES										
44110	INTEREST EARNED	\$	128,499	\$	121,258	\$	121,258	\$	121,258	\$	113,366
44170	MISCELLANEOUS REFUNDS		-		-		-		-		-
44540	SALE OF PROPERTY		45,354				<u>-</u>		-		
TOTAL C	THER LOCAL REVENUES	\$	173,853	\$	121,258	\$	121,258	\$	121,258	\$	113,366
OPERA	TING TRANSFERS										
49800	OPERATING TRANSFERS			\$	-	\$	-			\$	-
TOTAL C	PERATING TRANSFERS	\$		\$	=	\$		\$	-	\$	•
TOTAL I	NDUST/ECON.DEV. REVENUES	\$	173,853	\$	121,258	\$	121,258	\$	121,258	\$	113,366
	EXPENDITURES									_	
58120	INDUSTRIAL DEVELOPME										
310	CONTRACTS W/ OTHER PUBLIC AG	\$	105,280	\$	105,280	\$	105,280	\$	105,280	\$	105,280
316	CONTRIBUTIONS		96,500		96,500		96,500		96,500		96,500
510	TRUSTEE'S COMMISSION		1,285		1,213		1,213		1,285		1,134
TOTAL I	NDUSTRIAL DEVELOPMENT	\$	203,065	\$	202,993	\$	202,993	\$	203,065	\$	202,914
58700	PAYMENTS TO CITIES										
309	CONTRACTS W/ GOVERN. AGENCIA		17,030	\$	17,030	\$	17,030	\$	17,030	\$	17,030
TOTAL P	AYMENTS TO CITIES	\$	17,030	\$	17,030	\$	17,030	\$	17,030	\$	17,030
				24.24.24.2		2-2-2-2		-11-11-11-1		*2*2*2*2	
TOTAL E	XPENDITURES	\$	220,095	\$	220,023	\$	220,023	\$	220,095	\$	219,944
		A	dj. Beginn	ing	Fund Bal	ance	e July 1,	\$	246,709	\$	240,874
		Pay back of Principa			f Principal	\$	93,002	\$	100,894		
			Ending F	unc	d Balance	Jun	e 30,	\$	240,874	\$	235,190

DRUG CONTROL FUND

Effective July 1, 1997, the Tennessee General Assembly enacted Chapter 56, Public Acts of 1997, which reclassified the Drug Control Fund from an Expendable Trust Fund to a Special Revenue Fund. This legislation requires adoption of a budget for this fund. Revenues are primarily generated from fines and proceeds from confiscated property. Funds can only be expended for the following purposes: (1) local drug enforcement program; (2) local drug education program; (3) local drug treatment program; and (4) nonrecurring general law enforcement expenditures.



DRUG CONTROL FUND

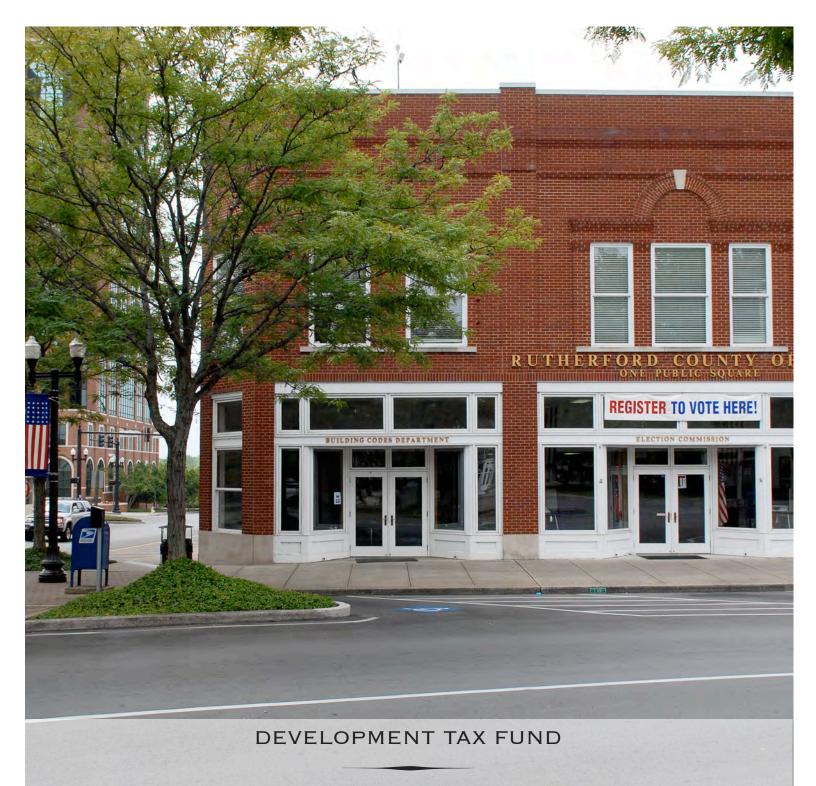
FUND 122

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

		20	007-2008		2008-200	9 BI	UDGET	20	008-2009	20	009-2010
			Audited					U	naudited		
_			Actual	(Original	Α	Amended		Actual	F	stimated
	REVENUES										
FINES,	FORFEITURES & PENALTIE	\mathbf{S}									
40390	OTHER STATUTORY LOCAL TAXES	\$	49,731	\$	-	\$	13,000	\$	12,382	\$	10,000
42140	DRUG CONTROL FINES-CIRCUIT CT.		117,409		115,000		102,000		103,813		115,000
42340	DRUG CONTROL FINES-GEN. SESS. CT.		183,288		180,000		120,000		106,993		117,000
42910	PROCEEDS FROM CONFISCATED PROP		364,664		425,000		341,000		385,147		375,000
TOTAL F	TINES, FORFEITURES & PENALTIES	\$	715,091	\$	720,000	\$	576,000	\$	608,335	\$	617,000
OTHE	R LOCAL REVENUES										
44110	INVESTMENT INCOME	\$	51,943	\$	18,500	\$	20,500	\$	18,991	\$	11,000
TOTAL O	OTHER LOCAL REVENUES	\$	51,943	\$	18,500	\$	20,500	\$	18,991	\$	11,000
OTHE	R SOURCES										
49700	INSURANCE RECOVERY			\$	-	\$	28,438	\$	28,439	\$	_
TOTAL O	OTHER LOCAL REVENUES	\$	-	\$	-	\$	28,438	\$	28,439	\$	-
TOTAL I	DRUG CONTROL REVENUES	\$	767,034	\$	738,500	\$	624,938	\$	655,765	\$	628,000

	EXPENDITURES					
54150	DRUG ENFORCEMENT					
186	LONGEVITY PAY	\$ 1,650	\$ 1,850	\$ 1,850	\$ 1,625	\$ 1,825
187	OVERTIME PAY	84,393	85,000	85,000	82,992	85,000
189	OTHER SALARIES & WAGES	306,293	317,798	317,798	293,798	317,798
196	IN-SERVICE TRAINING	15,804	40,000	33,600	12,546	25,000
201	SOCIAL SECURITY	23,526	25,090	25,090	22,648	25,090
204	STATE RETIREMENT	50,649	51,760	51,760	48,399	51,760
205	EMPLOYEE & DEPENDENT INSURANCE	50,769	49,820	57,670	57,669	59,290
209	DISABILITY INSURANCE	-	-	350	348	700
212	EMPLOYER MEDICARE	5,502	5,870	5,870	5,297	5,870
309	CONTRACTS W/GOVERNMENT AGENC	9,370	-	-	-	-
319	CONFIDENTIAL DRUG ENFORCEMENT	120,000	225,000	202,000	115,000	200,000
338	MAINT. & REPAIR SERV VEHICLE	16,163	35,000	35,000	14,505	35,000
357	VETERINARY SERVICES	582	2,500	2,500	1,500	2,500
401	ANIMAL FOOD & SUPPLIES	521	2,500	2,500	1,000	2,500
431	LAW ENFORCEMENT SUPPLIES	1,552	4,000	4,000	3,563	4,000
451	UNIFORMS	1,071	2,000	2,000	483	1,500
499	OTHER SUPPLIES AND MATERIALS	12,443	20,000	20,000	12,208	20,000
510	TRUSTEE'S COMMISSION	8,005	7,400	7,400	6,343	6,300
716	LAW ENFORCEMENT EQUIPMENT	12,735	10,000	10,000	9,660	10,000
718	MOTOR VEHICLES	33,698	30,000	87,838	85,619	-
TOTAL D	RUG ENFORCEMENT	\$ 754,726	\$ 915,588	\$ 952,226	\$ 775,203	\$ 854,133

Adj. Beginning Fund Balance July 1, \$ 1,197,736 \$ 1,078,298 Ending Fund Balance June 30, \$ 1,078,298 \$ 852,165



The Development Tax Fund was created by the Board of Commissioners of Rutherford County to account for the Development Tax collections and related interest earnings on these collections. This fund was created to demonstrate to all concerned parties how these funds are to be allocated. The Board of Commissioners has decided that these funds will only be utilized for specific capital projects.

DEVELOPMENT TAX FUND FUND 125

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	2	007-2008	2008-200	9 BU	JDGET	1	2008-2009	2009-2010
		Audited					Unaudited	·
		Actual	Original		Amended		Actual	Estimated
REVENUES								
LOCAL TAXES								
40285 OTHER CO. LOCAL OPTION TAXES	\$	3,960,000	\$ 3,500,000	\$	2,622,000	\$	2,579,250	\$ 1,000,000
TOTAL LOCAL TAXES	\$	3,960,000	\$ 3,500,000	\$	2,622,000	\$	2,579,250	\$ 1,000,000
OTHER LOCAL REVENUES								
44110 INVESTMENT INCOME	\$	232,701	\$ 92,500	\$	78,000	\$	76,437	\$ 50,000
44170 MISCELLANOUS REFUNDS		828	-		-		-	-
TOTAL OTHER LOCAL REVENUES	\$	233,529	\$ 92,500	\$	78,000	\$	76,437	\$ 50,000
OTHER FEDERAL THROUGH STATE	2							
47590 OTHER FEDERAL THROUGH STATE	\$	54,171	\$ -	\$	-	\$	-	\$ -
TOTAL LOCAL TAXES	\$	54,171	\$ -	\$	-	\$	-	\$ -
OTHER SOURCES (NON-REVENUE)								
49800 OPERATING TRANSFERS	\$	18,245	\$ -	\$	656	\$	656	\$ -
TOTAL LOCAL TAXES	\$	18,245	\$ •	\$	656	\$	656	\$ -
REVENUES: DEVELOPMENT TAX FUND	\$	4,265,945	\$ 3,592,500	\$	2,700,656	\$	2,656,343	\$ 1,050,000

	EXPENDITURES								
51000	OTHER GENERAL ADMINIST	ΓRA	TION						
510	TRUSTEES COMMISSION	\$	42,352	\$	35,925	\$	35,925	\$ 27,407	\$ 10,500
TOTAL	OTHER GENERAL ADMINISTRATION	\$	42,352	\$	35,925	\$	35,925	\$ 27,407	\$ 10,500
91190	OTHER GENERAL GOVERNM	MEN	NT PROJE	CT					
308	CONSULTANT	\$	-	\$	-	\$	-	\$ -	\$ 125,000
718	LAND		89,440		-		-	-	-
TOTAL O	GENERAL ADMINISTRATION PROJEC	\$	89,440	\$	-	\$	-	\$ -	\$ 125,000
99100	OPERATING TRANSFERS								
590	TRANSFERS TO OTHER FUNDS	\$	5,718,549	\$	3,584,835	\$	3,624,835	\$ 2,700,214	\$ 1,065,000
TOTAL (OPERATING TRANSFERS	\$	5,718,549	\$	3,584,835	\$	3,624,835	\$ 2,700,214	\$ 1,065,000
				\$	-	\$	-	\$ -	\$ -
TOTAL O	OPERATING TRANSFERS	\$	ı	\$	-	\$	-	\$ -	\$ -
EXPEND	DITURES: DEVELOPMENT TAX FUND	\$	5,850,341	\$	3,620,760	\$	3,660,760	\$ 2,727,621	\$ 1,200,500
			Beginning U	Jnde	signated Fund	d Bal	ance July 1,	\$ 3,365,349	\$ 3,294,071
			Ending Under	signa	ated Fund Bal	ance	June 30,	\$ 3,294,071	\$ 3,143,571

Designation for debt service \$975,000 \$975,000

DEVELOPMENT TAX FUND

FUND 125

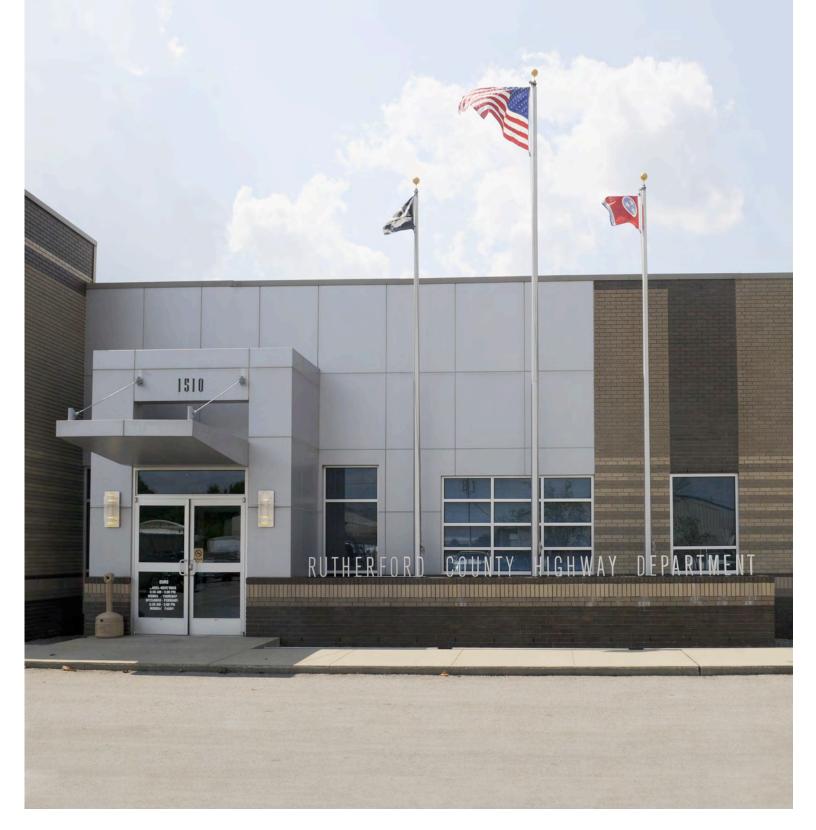
OPERATING TRANSFERS

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

				BUDGET
TING TRANSI	FERS			
99100-590 Tr	ansfers to Other Funds			
Debt Service -	1/2 Development Tax Collections		\$	1,750,000
General Fund:				
Election Co	ommission			
	DP Equip., Furniture& Fixtures	\$ 12,000		
Geographic	c Information Systems:			
	DP Equip. & Other Capital Outlay -	545,000		
County Bui	ldings			
	Building Improvements & Vehicle	78,085		
Planning				
	Land Use Study	75,000		
Accounting	& Budget			
	Office Equipment	7,700		
Property As	ssessor			
	Office Equipment	45,000		
Information	n Technology			
	DP Equipment	205,000		
Sheriff's De	partment			
	Communication & DP Equip.	60,000		
	Law Enforcement Equipment	50,000		
	Motor Vehicles & Cameras	632,000		
Jail				
	Building Improvements	15,000		
	EquipCommunication, DP & Food	49,800		
Disaster Re	elief			
	EquipCommunication & DP	14,000		
Ambulance	Service			
	Other Equipment	46,250		
Total to Gener		\$ 1,834,835	\$	1,834,83
		 	=	
OPERATING	TRANSFERS		\$	3,584,83

HIGHWAY FUND

The Highway Fund is used to account for transactions of the highway department and public works department. The major source of revenue is generated through the locally levied wheel tax and the state gasoline tax.



HIGHWAY FUND 131

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	2	007-2008	2008-2009 BUDGET			C	2008-2009	2	2009-2010	
		Audited					Ţ	Jnaudited		
		Actual		Original		Amended		Actual]	Estimated
REVENUES										
COUNTY PROPERTY TAXES	\$	482,018	\$	501,041	\$	508,452	\$	509,093	\$	524,834
LOCAL TAXES		3,892,813		3,966,000		3,622,000		3,628,723		3,853,900
OTHER LOCAL REVENUES		533,696		130,200		203,200		241,149		102,500
STATE OF TENNESSEE REVENUES		4,183,654		3,702,500		3,256,771		3,202,738		3,499,295
FEDERAL GOVERNMENT		-		-		-		-		-
OTHER SOURCES (NON-REVENUE)		-		-		707		707		-
REVENUE: ROAD AND BRIDGE	\$	9,092,180	\$	8,299,741	\$	7,591,130	\$	7,582,410	\$	7,980,529
EXPENDITURES										
ADMINISTRATION	\$	592,371	\$	699,425	\$	704,395	\$	583,443	\$	704,825
HIGHWAY & BRIDGE MNT.		5,283,283		5,603,621		5,628,251		5,269,235		5,450,745
OPER. & MAINT. OF EQUIP.		878,426		1,266,020		1,266,330		784,541		1,170,700
QUARRY OPERATIONS		395,959		458,303		458,513		325,771		400,415
OTHER CHARGES		352,381		502,578		502,818		390,498		454,900
EMPLOYEE BENEFITS		225,915		199,160		199,160		184,462		239,705
CAPITAL OUTLAY		1,200,155		934,860		911,610		149,693		934,860
TRANSFERS OUT		-		-		-		-		-
EXPENDITURES: ROAD AND BRIDGE	\$	8,928,490	\$	9,663,967	\$	9,671,077	\$	7,687,644	\$	9,356,150
	Adj. Beginning Undesignated Fund Balance July 1,						\$	6,054,464	\$	5,949,230
						- '				
		Ending Undesignated Fund Balance June 30,				June 30,	\$	5,949,230	\$	4,573,609

Designation for Public Works

\$ 1,005,166

FUND 131 HIGHWAY

STATEMENT OF ESTIMATED REVENUES

		2	007-2008	2008-200	9 BU	JDGET	2008-2009		20	009-2010
			Audited				Ţ	Jnaudited		
			Actual	Original		Amended	Actual		E	stimated
	REVENUES									
COUNTY	PROPERTY TAXES									
40110	CURRENT PROPERTY TAX	\$	467,343	\$ 486,909	\$	491,000	\$	491,209	\$	510,175
40120	TRUSTEE'S COLL - PRIOR YEA		7,826	7,100		8,800		8,817		7,800
40130	CLERK & MASTER COLLECTION		3,468	3,690		5,200		5,652		3,900
40140	INTEREST AND PENALTY		1,803	1,640		1,990		1,926		1,700
40150	PICK-UP TAXES		1,516	1,640		1,400		1,431		1,200
40161	PMNTS IN LIEU OF TAXES - TV		62	62		62		59		59
TOTAL O	COUNTY PROPERTY TAXES	\$	482,018	\$ 501,041	\$	508,452	\$	509,093	\$	524,834
LOCAL T	TAXES									
40210	LOCAL OPTION SALES TAX	\$	385,948	\$ 395,000	\$	413,000	\$	409,138	\$	400,000
40240	WHEEL TAX		2,853,617	2,850,000		2,858,000		2,850,276		2,895,000
40270	BUSINESS TAX		11,648	11,000		11,000		9,899		8,900
40280	MINERAL SEVERANCE TAX		641,600	710,000		340,000		359,410		550,000
TOTAL I	LOCAL TAXES	\$	3,892,813	\$ 3,966,000	\$	3,622,000	\$	3,628,723	\$	3,853,900
OTHER I	LOCAL REVENUES									
44110	INVESTMENT INCOME	\$	263,836	\$ 105,200	\$	120,200	\$	141,028	\$	72,500
44130	SALE OF MATERIALS & SUPPL		269,625	25,000		83,000		100,122		30,000
	MISC. REFUNDS		235	-		-		-		-
44530	SALE OF EQUIPMENT		-	-		_		-		-
TOTAL O	OTHER LOCAL REVENUES	\$	533,696	\$ 130,200	\$	203,200	\$	241,149	\$	102,500
STATE O	F TENNESSEE REVENUES									
46410	BRIDGE PROGRAM	\$	=	\$ 51,000	\$	-	\$	-	\$	51,000
46420	STATE AID PROGRAM		789,308	280,000		-		-		280,000
46810	FLOOD CONTROL		11,609	10,000		10,271		10,271		10,000
46920	GASOLINE & MOTOR FUEL TA		3,236,553	3,215,000		3,100,000		3,046,283		3,011,794
46930	GASOLINE INSPECTION FEES		146,184	 146,500		146,500		146,184		146,501
44444444444444444	STATE REVENUES	\$	4,183,654	\$ 3,702,500	\$	3,256,771	\$	3,202,738	\$	3,499,295
FEDERA	L GOVERNMENT									
47590	OTHER FEDERAL THRU THE S	\$	-	\$ -	\$	-	\$	-	\$	-
200000000000000000000000000000000000000	FEDERAL REVENUES	\$	-	\$ -	\$	-	\$	-	\$	-
OTHER S	SOURCES (NON-REVENUE)									
49700	INSURANCE RECOVERY	\$	-	\$ -	\$	707	\$	707	\$	-
49800	TRANSFERS IN		-	 _		_		_		_
	OTHER SOURCES (NON-REV)	\$	-	\$ -	\$	707	\$	707	\$	-
REVENU	E: ROAD AND BRIDGE	\$	9,092,180	\$ 8,299,741	\$	7,591,130	\$	7,582,410	\$	7,980,529

FUND 131 HIGHWAY STATEMENT OF APPROPRIATIONS

		2007-2008	2008-2009 BUDGET		2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
	EXPENDITURES	ı				
61000	ADMINISTRATION					
101	COUNTY OFFICIAL/ADMIN.	\$ 100,458	\$ 105,370	\$ 105,370	\$ 105,370	\$ 105,370
103	ASSISTANT(S)	57,596	59,620	59,620	59,615	59,620
161	SECRETARY(S)	75,431	78,080	78,080	78,074	78,080
186	LONGEVITY	1,075	1,150	1,150	1,150	1,225
187	OVERTIME PAY	217	1,500	1,500	-	750
191	BOARD & COMMITTEE MEMB	24,900	25,200	25,200	25,200	25,200
201	SOCIAL SECURITY	15,539	16,790	16,790	16,282	16,745
204	STATE RETIREMENT	30,310	31,420	31,420	31,234	31,300
205	EMPLOYEE & DEPENDENT INS	24,322	24,950	29,650	29,645	34,450
209	DISABILTY INSURANCE	-	-	270	267	550
212	EMPLOYER MEDICARE	3,686	3,925	3,925	3,808	3,915
307	COMMUNICATION	4,464	7,000	7,000	4,724	5,950
320	DUES AND MEMBERSHIPS	6,881	7,000	7,000	6,917	8,750
328	JANITORIAL SERVICES	6,780	9,000	9,000	6,449	9,000
332	LEGAL NOT, RECORDING, CT	2,491	2,500	2,500	1,656	2,500
337	MAINT. & REPAIR - OFFICE EQ	468	1,000	1,000	540	800
348	POSTAL CHARGES	782	800	800	768	800
349	PRINTING, STATIONERY & FO	1,406	2,000	2,000	1,710	2,000
355	TRAVEL	520	1,000	1,000	539	1,000
413	DRUGS & MEDICAL SUPPLIES	402	1,500	1,500	130	1,200
415	ELECTRICITY	16,249	18,000	18,000	17,930	19,800
434	NATRUAL GAS	15,506	25,000	25,000	15,707	20,000
435	OFFICE SUPPLIES	1,548	1,620	1,620	1,192	1,620
454	WATER AND SEWER	4,500	8,000	8,000	5,297	8,000
502	BUILDING AND CONTENTS IN	9,782	12,000	12,000	8,545	12,000
506	LIABILTITY INSURANCE	93,374	150,000	150,000	71,608	150,000
510	TRUSTEE'S COMMISSION	87,532	95,000	95,000	79,871	95,000
599	OTHER CHARGES	5,532	6,000	6,000	5,965	6,000
719	OFFICE EQUIPMENT	624	4,000	4,000	3,251	3,200
TOTAL A	DMINISTRATION	\$ 592,371	\$ 699,425	\$ 704,395	\$ 583,443	\$ 704,825
	HIGHWAY & BRIDGE N					
141		\$ 240,030				
143	EQUIPMENT OPERATORS	673,090	791,180	791,180	747,123	786,700
147	TRUCK DRIVERS	317,801	384,840	384,840	280,818	330,000
149	LABORERS	21,546	38,980	38,980	-	-
186	LONGEVITY	10,000	10,325	10,325	10,325	11,125
187	OVERTIME PAY	4,471	15,000	15,000	6,850	15,000
201	SOCIAL SECURITY	73,974	92,370	92,370	75,176	85,800
204	STATE RETIREMENT	161,800	190,550	190,550	163,006	177,000
205	EMPLOYEE AND DEPENDENT	297,542	355,216	355,216	308,978	330,000
209	DISABILITY INSURANCE	-	-	1,380	1,370	2,990
212	EMPLOYER MEDICARE	17,300	21,600	21,600	17,581	20,030
321	ENGINEERING SERVICES	6,515	20,000	20,000	4,819	20,000
399	OTHER CONTRACTED SERVIC	93,152	100,000	123,250	125,261	100,000
402	ASPHALT	3,290,371	3,200,000	3,200,000	3,197,116	3,200,000

FUND 131 HIGHWAY STATEMENT OF APPROPRIATIONS

		2007-2	2008 2008-2009		9 BU	DGET	2008-2009		2009-2010		
		Audit	ed					U	Inaudited		
		Actu	al	(Original	Α	Amended		Actual	Е	stimated
	EXPENDITURES	ı			Ü						
62000	HIGHWAY & BRIDGE N	IAINT.	(cont	.)							
426	GENERAL CONSTRUCTION MA		9,467		10,000	\$	10,000	\$	6,754	\$	10,000
440	PIPE-METAL		25,755	Ψ	50,000	Ψ	50,000	Ψ	20,626	Ψ	50,000
443	ROAD SIGNS		9,465		22,000		22,000		17,191		22,000
444	SALT	_	-		30,000		30,000		22,893		30,000
451	UNIFORMS	2	21,004		22,000		22,000		18,068		22,000
TOTAL H	IIGHWAY & BRIDGE MAINTEN		3,283	\$	5,603,621	\$	5,628,251	\$	5,269,235	\$	5,450,745
63100	OPERATION & MAINT.	OF EQ	UIP.								
141	FOREMEN	\$ 4	2,433	\$	43,925	\$	43,925	\$	43,920	\$	43,925
142	MECHANIC(S)	13	5,744		203,760		203,760		194,821		173,150
149	LABORERS	5	5,285		56,285		56,285		35,235		59,965
186	LONGEVITY		1,675		1,825		1,825		1,825		2,325
187	OVERTIME PAY		2,114		5,000		5,000		4,824		5,000
201	SOCIAL SECURITY	1	3,973		19,120		19,120		16,666		17,600
204	STATE RETIREMENT	3	30,629		39,445		39,445		35,892		36,300
205	EMPLOYEE & DEPENDENT INS	5	54,243		65,190		65,190		55,109		55,700
209	DISABILITY INSURANCE		-		-		310		306		615
212	EMPLOYER MEDICARE		3,268		4,470		4,470		3,898		4,120
336	MAINT. & REPAIR - EQUIP.	6	4,107		100,000		100,000		63,658		85,000
399	OTHER CONTRACTED SERVIC	1	9,905		35,000		35,000		11,974		30,000
412	DIESEL FUEL		25,961		300,000		300,000		154,860		300,000
418	EQUIPMENT AND MACHINERY		9,749		200,000		200,000		74,630		170,000
424	GARAGE SUPPLIES		8,423		10,000		10,000		6,280		10,000
425	GASOLINE		0,000		84,000		84,000		36,464		84,000
433	LUBRICANTS		6,466		20,000		20,000		8,042		15,000
450	TIRES AND TUBES		3,863		60,000		60,000		25,598		60,000
499 TOTAL 0	OTHER SUPPLIES AND MATER PER. & MAINT. OF EQUIP.		0,588 /8,426	\$	18,000 1,266,020	\$	18,000 1,266,330	\$	10,541 784,541	\$	18,000 1,170,700
IUIALU	PER. & MAINT, OF EQUIP.	. p . 0/	0,420	Ð	1,200,020	Φ	1,200,330	Ф	/04,541	P	1,170,700
63400	QUARRY OPERATIONS										
141	FOREMEN		88,596	\$	40,998	\$	40,998	\$	22,754	\$	34,350
142	MECHANIC(S)		28,376	4	29,405		29,405	-	29,401	"	29,405
143	EQUIPMENT OPERATORS		53,202		65,430		65,430		45,583		36,250
147	TRUCK DRIVERS		5,869		81,000		81,000		58,222		75,000
162	CLERICAL PERSONNEL		2,634		24,290		24,290		23,322		24,290
186	LONGEVITY		1,725		1,700		1,700		1,700		1,525
187	OVERTIME PAY		_		1,000		1,000		70		500
201	SOCIAL SECURITY	1	3,645		15,000		15,000		10,701		12,900
204	STATE RETIREMENT		9,745		30,000		30,000		23,157		25,500
205	EMPLOYEE & DEPENDENT INS	5	1,829		54,190		54,190		41,928		50,000
209	DISABILITY INSURANCE		-		-		210		170		445
212	EMPLOYER MEDICARE		3,191		3,490		3,490		2,503		2,900
307	COMMUNICATION		583		800		800		-		-
323	EXPLOSIVE AND DRILLING SE		3,500		30,000		30,000		573		700
415	ELECTRICITY	5	60,089		51,500		51,500		8,733	ĺ	30,000
418	EQUIPMENT & MACHINERY PA	1	2,322		25,000		25,000	L	41,202		51,500

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2007-2008	2008-200	9 BUDGET	2008-2009	2009-2010	
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
	EXPENDITURES						
63400	QUARRY OPERATIONS	(cont.)					
419	EXPLOSIVES & DRILLING SUP		\$ -	\$ -	\$ 14,778	\$ 21,250	
454	WATER AND SEWER	395	500	500	344	500	
706	BUILDING CONSTRUCTION	259	4,000	4,000	630	3,400	
TOTAL (QUARRY OPERATIONS	\$ 395,959	\$ 458,303	\$ 458,513	\$ 325,771	\$ 400,415	
65000	OTHER CHARGES						
103	ASSISTANT (S)	\$ 51,825	\$ 56,008	\$ 56,008	\$ 53,350	\$ 55,745	
140	SALARY SUPPLEMENTS	10,000	10,000	10,000	10,000	10,000	
141	FOREMEN	38,233	39,615	39,615	39,609	39,615	
143	EQUIPMENT OPERATORS	27,901	85,135	85,135	82,921	85,135	
147	TRUCK DRIVERS	52,511	-	-	-	-	
161	SECRETARY (S)	32,935	36,610	36,610	36,610	36,435	
186	LONGEVITY PAY	575	625	625	625	750	
187	OVERTIME PAY	-	2,500	2,500	-	2,500	
196	IN-SERVICE TRAINING	4,321	5,000	5,000	2,667	5,000	
201	SOCIAL SECURITY	12,238	14,280	14,280	12,866	14,250	
204	STATE RETIREMENT	27,625	29,470	29,470	28,537	29,430	
205	EMPLOYEE & DEPENDENT INS	48,598	49,800	49,800	48,909	49,800	
209	DISABILITY INSURANCE	2.062	2 225	240	236	510	
212	EMPLOYER MEDICARE	2,862	3,335	3,335	3,009	3,330	
307	COMMUNICATION	1,441	2,000	2,000	1,343	1,700	
332	LEGAL NOTICES	41	500 15,000	500	22 10,091	500 15,000	
336 349	MAINT. & REPAIR SERV EQU	4,005 141	15,000	15,000 500	10,091	500	
351	PRINTING, STATIONERY & FOI RENTALS	69	300	300	-	300	
355	TRAVEL	3,313	4,000	4,000	3,989	4,000	
399	OTHER CONTRACTED SERVIC	3,313	15,000	15,000	14,564	7,500	
409	CRUSHED STONE		2,000	2,000	14,504	2,000	
411	DATA PROCESSING SUPPLIES	_	900	900	60	900	
412	DIESEL FUEL	15,000	20,000	20,000	9,972	20,000	
418	EQUIPMENT & MACHINERY PA	933	20,000	20,000	18,798	17,000	
425	GASOLINE	8,000	8,000	8,000	2,987	8,000	
426	GENERAL CONSTRUCTION MA		8,000	8,000	1,244	8,000	
433	LUBRICANTS	85	1,000	1,000	179	1,000	
435	OFFICE SUPPLIES	504	1,800	1,800	110	1,800	
440	PIPE - METAL	1,719	10,000	10,000	2,787	5,000	
450	TIRES AND TUBES	1,975	5,000	5,000	4,751	5,000	
499	OTHER SUPPLIES AND MATER		4,500	4,500	263	4,500	
506	LIABILITY INSURANCE	-	12,000	12,000	-	-	
790	OTHER EQUIPMENT	-	40,000	40,000	-	20,000	
TOTAL C	THER CHARGES	\$ 352,381	\$ 502,578	\$ 502,818	\$ 390,498	\$ 454,900	

FUND 131 HIGHWAY

STATEMENT OF APPROPRIATIONS

		2	007-2008		2008-200	9 BU	DGET	2008-2009		2	2009-2010
			Audited					J	Jnaudited		
			Actual	Original		A	Amended	Actual		Estimated	
	EXPENDITURES										
66000	EMPLOYEE BENEFITS										
210	UNEMPLOYMENT COMPENSA	\$	6,055	\$	8,000	\$	8,000	\$	1,184	\$	8,000
299	OTHER FRINGE BENEFITS		30,259		45,600		45,600		37,718		91,255
513	WORKER'S COMPENSATION IN		189,600		145,560		145,560		145,560		140,450
TOTAL E	MPLOYEE BENEFITS	\$	225,915	\$	199,160	\$	199,160	\$	184,462	\$	239,705
68000	CAPITAL OUTLAY										
705	BRIDGE CONSTRUCTION	\$	44,377	\$	150,000	\$	150,000	\$	135,749	\$	150,000
707	BUILDING IMPROVEMENTS		-		5,000		5,000		2,648		5,000
714	HIGHWAY EQUIPMENT		175,918		500,000		476,750		11,295		500,000
726	STATE AID PROJECTS		979,860		279,860		279,860		-		279,860
TOTAL C	CAPITAL OUTLAY	\$	1,200,155	\$	934,860	\$	911,610	\$	149,693	\$	934,860
99100	TRANSFERS OUT										
590	TRANSFERS TO OTHER FUNDS		-	\$	-	\$	-	\$	-	\$	-
TOTAL T	RANSFERS OUT	\$	-	\$	-	\$	1	\$	-	\$	-
EXPEND	TURES: ROAD AND BRIDGE	\$	8,928,490	\$	9,663,967	\$	9,671,077	\$	7,687,644	\$	9,356,150

GENERAL PURPOSE SCHOOL FUND

The General Purpose School Fund is used to account for the general operations of the school department. Forty-one percent of the funding is projected to come from local effort through property taxes, sales taxes and other locally generated revenues. Fifty-nine percent of funds necessary for operations is projected to come from the state and federal government and other outside sources.



GENERAL PURPOSE SCHOOL FUND - 141

ESTIMATED REVENUES, EXPENDITURES, and AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
	Audited			Unaudited	
	Actual	Original	Amended	Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 90,472,406	\$ 94,423,408	\$ 94,445,168	\$ 94,347,151	\$ 97,759,365
LICENSES AND PERMITS	15,148	15,500	11,032	10,922	13,000
CHARGES FOR CURRENT SERVICES	189,686	198,500	198,500	181,496	198,500
OTHER LOCAL REVENUES	1,737,700	962,723	1,145,925	1,169,517	771,000
STATE OF TENNESSEE REVENUES	132,029,046	137,480,165	139,280,108	140,085,960	142,865,283
FEDERAL GOVERNMENT	1,034,552	950,833	1,111,474	1,146,505	973,333
OTHER SOURCES (NON-REVENUE)	111,861	9,000	9,000	98,470	190,000
REVENUE: GENERAL PURPOSE SCHOOLS	\$ 225,590,399	\$ 234,040,129	\$ 236,201,207		\$ 242,770,481
EXPENDITURES					
REGULAR EDUCATION PRG.	\$ 120,053,943	\$ 123,815,684	\$ 124,906,732	\$ 123,875,451	\$ 127,787,553
ALTERNATIVE INSTRUCTION	1,443,340	1,477,332	1,568,757	1,553,122	1,594,353
SPECIAL EDUCATION PRG.	19,283,007	20,819,176	20,324,364	20,182,707	20,473,780
VOCATIONAL EDUCATION	8,249,161	8,833,260	9,299,741	9,225,063	9,148,462
ADULT EDUCATION PRG.	466,411	490,236	517,861	442,293	497,470
ATTENDANCE	568,087	574,146	579,424	577,398	563,320
HEALTH SERVICES	2,247,706	2,644,982	2,582,314	2,537,873	2,826,816
OTHER STUDENT SUPPORT	6,346,180	6,906,222	6,837,220	6,794,006	6,931,499
REGULAR INSTRUCTION PRG	7,661,977	8,213,747	8,260,647	8,108,552	8,162,651
ALTERNATIVE INSTRUCTION PRG	637,293	664,704	682,686	670,627	684,844
SPECIAL EDUCATION PRG	961,231	1,006,872	1,045,439	999,857	1,017,517
VOCATIONAL EDUCATION	111,588	146,286	181,151	160,560	161,221
ADULT PROGRAM	168,264	187,140	181,700	169,771	187,909
BOARD OF EDUCATION	4,465,944	4,260,315	4,822,072	4,731,475	4,448,607
OFFICE OF SUPERINTENDENT	504,975	553,270	553,106	493,621	532,322
OFFICE OF PRINCIPAL	12,910,897	13,680,256	13,816,046	13,621,628	14,184,203
FISCAL SERVICES	773,359	801,394	792,992	779,698	776,471
HUMAN RESOURCES/PERSONNEL	366,004	385,055	390,364	371,630	386,305
OPERATION OF PLANT	17,509,762	17,614,908	20,204,892	19,652,197	20,563,653
MAINTENANCE OF PLANT	5,533,168	5,785,672	5,520,874	5,251,551	5,845,045
TRANSPORTATION	10,027,152	11,301,756	11,307,330	11,260,590	11,389,283
CENTRAL AND OTHER	1,900,647	2,119,605	2,048,784	1,932,666	1,949,983
COMMUNITY SERVICES	34,868	45,000	45,000	34,288	40,000
EARLY CHILDHOOD EDUCATION	754,586	898,491	1,812,160	1,730,056	1,839,009
REGULAR CAPITAL OUTLAY	665,351	95,000	19,018	19,018	75,000
EDUCATION PRINCIPAL	561,429	581,429	581,429	581,429	601,429
EDUCATION INTEREST	128,800	109,200	109,200	109,200	88,800
EDUCTION OTHER DEBT SERVICE	250	250	250	250	250
OPERATING TRANSFERS	7,320,649	-	1,741,564	1,741,564	-
EXPEND.: GENERAL PURPOSE SCHOOLS	\$ 231,656,029	\$ 234,011,388	\$ 240,733,117	\$ 237,608,139	\$ 242,757,755
	Adj. Begi	nning Fund Balan		\$ 10,392,865	\$ 9,824,745
	Ending	g Fund Balance Ju	ne 30,	\$ 9,824,745	\$ 9,837,471

GENERAL PURPOSE SCHOOLS FUND 141 STATEMENT OF ESTIMATED REVENUES

		2	2007-2008		2008-2009	9 BI	UDGET		2008-2009	2009-2010
			Audited						Unaudited	
			Actual		Original		Amended		Actual	Estimated
	REVENUES									
LOCAL	TAXES									
40110	CURRENT PROPERTY TAX	\$	46,777,151	\$	50,391,295	\$	51,176,666	\$	51,161,072	\$ 54,533,484
40120	TRUSTEE'S COLLECT PRIOR YR		847,222		718,000		885,868		882,723	812,000
40130	CLERK & MASTER COLLECTIONS		376,397		369,300		462,769		570,179	406,000
40140	INTEREST AND PENALTY		191,461		164,140		191,915		195,673	174,600
40150	PICK-UP TAXES		156,942		164,140		150,322		147,175	132,000
40161	PAY IN LIEU OF TAXES - TVA		6,229		6,213		6,174		6,174	6,151
40162	PMNTS IN LIEU OF TAXES - LOCA		650,237		585,000		696,938		733,806	750,000
40210	LOCAL OPTION SALES TAX		37,056,391		37,700,000		36,544,720		36,381,456	36,727,500
40240	WHEEL TAX		3,201,460		3,197,320		3,210,459		3,214,626	3,263,630
40270	BUSINESS TAX		1,189,181		1,108,000		1,098,114		1,035,557	934,000
40350	INTERSTATE TELECOMMUNICAT	-2-2-2-2	19,735		20,000		21,223		18,710	 20,000
TOTAL L	OCAL TAXES	\$	90,472,406	\$	94,423,408	\$	94,445,168	\$	94,347,151	\$ 97,759,365
LICENS	SES AND PERMITS									
41110	MARRIAGE LICENSES	\$	15,148	\$	15,500	\$	11,032	\$	10,922	\$ 13,000
TOTAL L	ICENSES AND PERMITS	\$	15,148	\$	15,500	\$	11,032	\$	10,922	\$ 13,000
CHARG	SES FOR CURRENT SERVICE									
43513	TUITION - SUMMER SCHOOL	\$	113,951	\$	140,000	\$	140,000	\$	107,200	\$ 140,000
43515	TUITION - OTHER STATE SYSTEM		1,500		-		-		-	-
43517	TUITION - OTHER		60,355		46,000		46,000		64,600	46,000
43541	CONTRACT ADM SRVS/OTHER LE		13,880		12,500		12,500		9,696	12,500
43990	OTHER CHARGES FOR SERVICES	12121212	-	-0-0-0-	-		-	15 15 15 1	-	-
TOTAL C	HARGES FOR CURRENT SERVS.	\$	189,686	\$	198,500	\$	198,500	\$	181,496	\$ 198,500
OTHER	LOCAL REVENUES									
44110	INVESTMENT INCOME	\$	1,319,202	\$	526,100	\$	618,602	\$	705,209	\$ 362,500
44130	SALE OF MATERIALS AND SUPPL		51,537		15,000		15,000		25,568	15,000
44170	MISCELLANEOUS REFUNDS		307,616		383,123		383,123		281,203	355,000
44520	INSURANCE RECOVERY		-		-		-		-	-
44530	SALE OF EQUIPMENT		2,681		4,000		4,000		1,502	4,000
44540	SALE OF PROPERTY		-		2,500		2,500		5,151	2,500
44570	CONTRIBUTIONS & GIFTS		47,066		25,000		115,700		138,627	25,000
44990	OTHER LOCAL REVENUES		9,598		7,000	L	7,000	L	12,258	7,000
TOTAL C	THER LOCAL REVENUES	\$	1,737,700	\$	962,723	\$	1,145,925	\$	1,169,517	\$ 771,000

GENERAL PURPOSE SCHOOLS FUND 141 STATEMENT OF ESTIMATED REVENUES

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
	REVENUES					
STATE	OF TENNESSEE REVENUE	S				
46511	BASIC EDUCATION PROGRAM	\$ 128,237,000	\$ 133,843,516	\$ 133,415,274	\$ 132,423,900	\$ 138,245,000
46512	BEP - ARRA	-	-	-	1,827,100	-
46515	EARLY CHILDHOOD EDUCATION	-	-	942,331	942,331	950,000
46520	SCHOOL FOOD SERVICE	-	-	-	-	-
46550	DRIVER EDUCATION	151,450	128,000	128,000	132,694	140,000
46590	OTHER STATE EDUCATION FUND	331,317	195,714	1,169,173	1,212,681	195,714
46610	CAREER LADDER PROGRAM	1,231,109	1,200,000	1,241,082	1,162,945	1,241,082
46612	CAREER LADDER - EXTEND. CON	362,935	362,935	315,800	315,800	308,495
46850	MIXED DRINK TAX	236,487	235,000	229,225	229,285	235,000
46851	STATE REVENUE SHARING - T.V.	1,478,748	1,515,000	1,549,992	1,549,992	1,549,992
46990	OTHER STATE REVENUES	_	-	289,231	289,231	-
TOTAL S	TATE OF TENNESSEE REVENUES	\$ 132,029,046	\$ 137,480,165	\$ 139,280,108	\$ 140,085,960	\$ 142,865,283
FEDER	AL GOVERNMENT					
47111	USDA SCHOOL LUNCH PROGRAM	-	-	-	-	-
47113	BREAKFAST	-	-	-	-	-
47114	USDA- OTHER	-	-	-	-	-
47143	EDUC OF HANDICAPPED ACT - ID	257,571	257,500	418,141	418,141	280,000
47590	OTHER FEDERAL THROUGH STA	276,829	253,333	253,333	244,688	253,333
47640	ROTC REIMBURSEMENT	500,152	440,000	440,000	483,676	440,000
TOTAL F	EDERAL GOVERNMENT REVENU	\$ 1,034,552	\$ 950,833	\$ 1,111,474	\$ 1,146,505	\$ 973,333
ОТНЕВ	R SOURCES (NON-REVENUI					
49700	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ 4,030	\$ -
49800	TRANSFERS IN	111,861	9,000	9,000	94,440	190,000
TOTAL (OTHER SOURCES (NON-REV)	\$ 111,861	\$ 9,000	\$ 9,000	\$ 98,470	\$ 190,000
REVENU	ES: GENERAL PURPOSE SCHOOL	\$ 225,590,399	\$ 234,040,129	\$ 236,201,207	\$ 237,040,019	\$ 242,770,481

		2007-2008	T	2008-2009	9 B	UDGET	2	2008-2009		2009-2010	
		Audited					Ţ	Jnaudited			
		Actual		Original		Amended		Actual		Estimated	
	EXPENDITURES										
71100	REG EDUCATION PRG - E										
116	TEACHERS	\$ 78,749,074	\$	82,243,328	\$	83,546,751	\$	83,544,481	\$	85,397,189	
117	CAREER LADDER PROGRAM	624,968		760,000		741,206		588,065		620,000	
127	CAREER LADDER EXT. CONTRAC	198,810		210,000		210,000		210,001		144,000	
163	EDUCATIONAL ASSISTANTS	3,135,855		3,571,201		3,474,819		3,473,905		3,675,598	
189	OTHER SALARIES & WAGES	941,562		1,164,539		1,061,737		986,761		1,202,997	
201	SOCIAL SECURITY	5,003,510		5,218,149		5,344,447		5,322,268		5,408,971	
204	STATE RETIREMENT	5,410,849		5,833,028		5,903,160		5,891,124		6,032,220	
206	LIFE INSURANCE	112,815		120,966		122,766		121,452		123,347	
207	MEDICAL INSURANCE	13,136,649		14,126,046		14,176,786		14,182,551		14,649,027	
208	DENTAL INSURANCE	52.155		178,990		- 07.000		- 02.570		-	
210	UNEMPLOYMENT COMPENSATIO	53,155		55,000		97,000		92,578		55,000	
212	EMPLOYER MEDICARE	1,171,256		1,220,133		1,251,186		1,246,705		1,264,945	
299	OTHER FRINGE BENEFITS			- 4.500		111,000		111,470		200,255	
336	MAINT. & REPAIR SERV EQUIP.	188		4,500		1,000		200.207		4,500	
369	CONTRACTS FOR SUBSTITUTE TI	304,577		264,666		389,472		389,387		264,666	
370	CONTRACTS FOR SUBSTITUTE TI	1,216,341		1,377,965		1,088,893		1,087,033		1,377,965	
399	OTHER CONTRACTED SERVICES	107,964		59,100		61,500		59,003		59,100	
429	INSTRUCTIONAL SUPP & MAT	2,154,371		2,264,986		2,236,922		1,992,524		2,242,694	
449	TEXTBOOKS	5,888,166		4,042,700		4,002,700		3,651,744		4,042,700	
499	OTHER SUPPLIES AND MATERIAL	95,507		63,400		63,400		73,840		308,000	
535	FEE WAIVERS	75,140		80,000		80,000		72,279		80,000	
599	OTHER CHARGES	163,812		145,500		150,500		143,443		158,000	
722	REGULAR INSTRUCTION EQUIPM	1,509,375 \$ 120,053,943		811,487 123,815,684	ø	791,487 124,906,732	Ø 1	634,836 1 23,875,451	ø	476,379 127,787,553	
71150	EGULAR EDUCATION PRG. ALTERNATIVE INSTRUCT		Þ	143,013,004	Ф	124,900,752	a	123,073,431	Ф	141,101,333	
116	TEACHERS	\$ 967,136	\$	984,129	\$	1,055,482	\$	1,052,385	\$	1,082,125	
117	CAREER LADDER PROGRAM	9,000	1.	12,000	φ	12,000	φ	8,985	φ	10,000	
163	EDUCATIONAL ASSISTANTS	89,737		93,920		108,284		106,624		108,715	
201	SOCIAL SECURITY	63,477		67,583		66,868		70,243		74,452	
201	STATE RETIREMENT	72,749		75,964		86,412		81,777		84,019	
204	LIFE INSURANCE	1,466		1,539		1,539		1,695		1,701	
207	MEDICAL INSURANCE	174,516		176,565		169,542		169,542		165,041	
208	DENTAL INSURANCE	174,510		1,958		107,542		107,542		105,041	
210	UNEMPLOYMENT COMPENSATIO			4,000		3,601		_		4,000	
210	EMPLOYER MEDICARE	14,845		15,806		16,551		16,428		17,412	
299	OTHER FRINGE BENEFITS	14,643		13,000		1,540		1,495		2,620	
369	CONTRACTS FOR SUBSTITUTE TI	3,628		1,998		4,278		4,278		1,998	
370	CONTRACTS FOR SUBSTITUTE TI	13,179		1,998		10,860		10,860		10,070	
399	OTHER CONTRACTED SERVICES	5,506		5,600		5,600		4,043		5,600	
429 499	INSTRUCTIONAL SUPP & MAT	23,814		24,200		23,801		22,368		24,600	
499	OTHER SUPPLIES AND MATERI	1,386	L	-	<u> </u>					-	

		20	007-2008	2008-2009	9 BUDGET	2	2008-2009	2	2009-2010
			Audited			1	Unaudited		
			Actual	Original	Amended		Actual]	Estimated
	EXPENDITURES								
71150	ALTERNATIVE INSTRUCT	ΓΙΟΙ	N (cont.)						
790	OTHER EQUIPMENT	\$	2,901	\$ 2,000	\$ 2,399	\$	2,399	\$	2,000
TOTAL A	LTERNATIVE INSTRUCTION	\$	1,443,340	\$ 1,477,332	\$ 1,568,757	\$	1,553,122	\$	1,594,353
71200	SPECIAL EDUCATION PR	OGI	RAM						
116	TEACHERS	\$	9,535,652	\$ 9,911,779	\$ 9,751,781	\$	9,726,202	\$	9,736,633
117	CAREER LADDER PROGRAM		109,200	120,000	120,000		104,819		112,000
127	CAREER LADDER EXT. CONTRAC		9,000	2,000	8,400		8,400		-
163	EDUCATIONAL ASSISTANTS		2,371,472	2,711,186	2,730,565		2,719,051		2,850,008
171	SPEECH PATHOLOGIST		1,129,747	1,215,808	1,265,749		1,254,891		1,270,109
189	OTHER SALARIES & WAGES		104,699	91,109	118,053		116,483		116,153
201	SOCIAL SECURITY		790,046	871,216	834,161		829,021		873,264
204	STATE RETIREMENT		989,723	1,084,852	1,076,430		1,071,195		1,092,917
206	LIFE INSURANCE		21,950	23,351	23,466		23,817		24,017
207	MEDICAL INSURANCE		2,348,076	2,561,099	2,577,492		2,579,608		2,619,393
208	DENTAL INSURANCE		-	32,497	-		-		-
210	UNEMPLOYMENT COMPENSATION		33,231	37,000	38,000		38,144		37,000
212	EMPLOYER MEDICARE		184,904	203,753	195,466		194,355		204,231
299	OTHER FRINGE BENEFITS		-	-	18,670		17,459		30,872
336	MAINT. & REPAIR SERV EQUIP.		405	20,000	2,000		-		20,000
369	CONTRACTS FOR SUBSTITUTE TO		26,241	37,747	34,256		34,256		37,747
370	CONTRACTS FOR SUBSTITUTE TO		208,356	190,329	211,159		211,284		190,329
399	OTHER CONTRACTED SERVICES		948,557	1,295,243	895,243		880,818		900,000
429	INSTRUCTIONAL SUPP & MAT		149,684	178,650	206,916		205,255		127,550
449	TEXTBOOKS		101,968	77,000	67,000		29,226		77,000
499	OTHER SUPPLIES AND MATERIAL		57,534	51,542	41,542		39,165		51,542
599	OTHER CHARGES		13,956	15,015	23,340		14,633		15,015
725	SPECIAL EDUCATION EQUIPMEN		148,605	88,000	84,675		84,625		88,000
TOTAL S	PECIAL EDUCATION PRG.	\$	19,283,007	\$ 20,819,176	\$ 20,324,364	\$	20,182,707	\$	20,473,780
71300	VOCATIONAL ED. PROGE	RAM	[
116	TEACHERS	\$	5,703,514	\$ 6,166,188	\$ 6,507,078	\$	6,478,894	\$	6,436,326
117	CAREER LADDER PROGRAM		40,437	55,000	55,000		39,393		45,000
127	CAREER LADDER EXT. CONTRAC		12,600	5,000	9,273		9,273		600
162	CLERICAL PERSONNEL		78,142	87,143	87,143		82,275		87,677
189	OTHER SALARIES & WAGES		10,616	12,000	12,000		5,106		6,000
201	SOCIAL SECURITY		350,319	392,171	400,371		396,760		407,688
204	STATE RETIREMENT		370,797	412,417	429,251		425,672		428,121
206	LIFE INSURANCE		7,602	8,037	8,037		8,491		8,368
207	MEDICAL INSURANCE		862,697	934,495	992,825		988,895		962,447
208	DENTAL INSURANCE		-	13,040	-		-		-
210	UNEMPLOYMENT COMPENSATION		-	12,000	5,000		-		12,000
212	EMPLOYER MEDICARE		81,931	91,719	93,768		92,981		95,346

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
	EXPENDITURES					
71300	VOCATIONAL ED. PROGR	RAM (cont.)				
299	OTHER FRINGE BENEFITS	\$ -	\$ -	\$ 8,280	\$ 8,257	\$ 14,279
336	MAINT. & REPAIR SERV EQUIP.	51,352	53,550	55,954	55,870	53,550
355	TRAVEL	-	5,000	5,000	28	5,000
369	CONTRACTS FOR SUBSTITUTE TI	32,331	13,022	37,355	37,355	13,022
370	CONTRACTS FOR SUBSTITUTE TI	109,785	65,659	125,625	120,894	65,659
399	OTHER CONTRACTED SERVICES	69,883	62,172	69,369	69,369	62,172
429	INSTRUCTIONAL SUPP & MAT	180,282	190,784	182,830	182,675	217,050
448	T&I CONSTRUCTION MATERIALS	-	15,000	6,092	6,092	15,000
449	TEXTBOOKS	67,952	66,000	37,553	44,848	66,000
499	OTHER SUPPLIES AND MATERIAL	41,191	-	-	-	20,000
599	OTHER CHARGES	1,060	-	-	-	-
730	VOCATIONAL INSTR. EQUIPMEN	176,669	172,863	171,937	171,938	127,157
TOTAL V	OCATIONAL EDUCATION	\$ 8,249,161	\$ 8,833,260	\$ 9,299,741	\$ 9,225,063	\$ 9,148,462
71600	ADULT EDUCATION PRO					
116	TEACHERS	\$ 299,333	\$ 315,827	\$ 349,962	\$ 293,470	\$ 321,844
189	OTHER SALARIES & WAGES	27,221	39,667	32,750	24,833	39,852
201	SOCIAL SECURITY	20,066	22,040	23,564	19,554	22,426
204	STATE RETIREMENT	12,140	14,277	12,584	12,185	14,663
206	LIFE INSURANCE	187	200	200	197	200
207	MEDICAL INSURANCE	19,634	19,771	20,070	20,070	19,771
208	DENTAL INSURANCE	-	299	-	-	-
212	EMPLOYER MEDICARE	4,693	5,155	5,511	4,574	5,246
299	OTHER FRINGE BENEFITS	-	-	220	215	468
399	OTHER CONTRACTED SVCS	4,589	5,000	6,000	5,279	5,000
429	INSTRUCTIONAL SUPP & MAT	36,716	36,800	36,800	35,173	36,800
499	OTHER SUPPLIES AND MATERIAL	7,319	10,000	10,000	12,769	10,000
599	OTHER CHARGES		-	-	-	-
790	OTHER EQUIPMENT	34,514	21,200	20,200	13,974	21,200
TOTAL A	DULT EDUCATION PRG,	\$ 466,411	\$ 490,236	\$ 517,861	\$ 442,293	\$ 497,470
72110	A TOTALD A NICE					
	ATTENDANCE	ф 72 000	Ф 72.247	Φ 74.006	Φ 74.006	Ф 72.710
105	SUPERVISOR/DIRECTOR	\$ 73,098	-	-	•	
117	CAREER LADDER PROGRAM	6,000	6,000	6,000	6,000	6,000
127	CAREER LADDER EXT. CONTRAC	2,000	2,000	2,000	2,000	222.050
130	SOCIAL WORKERS	242,236	243,106	245,556	245,556	223,950
162	CLERICAL PERSONNEL	64,803	67,586	68,450	68,450	67,903
201	SOCIAL SECURITY	23,309	23,810	23,832	23,806	23,037
204	STATE RETIREMENT	28,560	28,960	29,785	29,784	28,181
206	LIFE INSURANCE	403	399	399	403	399
207	MEDICAL INSURANCE	59,781	60,381	61,094	61,094	60,381

		2007-2008	2008-200	9 BUDGET	2008-2009	2009-2010	
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
	EXPENDITURES						
72110	ATTENDANCE (cont.)						
208	DENTAL INSURANCE	\$ -	\$ 714	\$ -	\$ -	\$ -	
212	EMPLOYER MEDICARE	5,452	5,569	5,572	5,568	5,388	
299	OTHER FRINGE BENEFITS	-	-	456	436	804	
355	TRAVEL	7,413	6,199	6,699	6,970	6,199	
399	OTHER CONTRACTED SERVICES	44,422	37,500	44,500	44,585	48,785	
499	OTHER SUPPLIES AND MATERIAL	7,912	9,500	7,740	6,405	9,500	
599	OTHER CHARGES	1,906	6,000	1,000	-	6,000	
704	ATTENDANCE & HEALTH EQUIP	793	3,075	2,335	2,335	3,075	
TOTAL A	TTENDANCE	\$ 568,087	\$ 574,146	\$ 579,424	\$ 577,398	\$ 563,320	
72120	HEALTH SERVICES						
131	MEDICAL PERSONNEL	\$ 1,383,230	\$ 1,662,027	\$ 1,643,212	\$ 1,634,730	\$ 1,797,750	
189	OTHER SALARIES & WAGES	232,609	271,226	242,302	236,843	272,784	
201	SOCIAL SECURITY	96,245	119,862	113,452	112,419	128,373	
204	STATE RETIREMENT	205,261	247,263	237,612	235,345	264,822	
206	LIFE INSURANCE	1,993	4,218	4,218	2,356	4,731	
207	MEDICAL INSURANCE	223,937	240,698	244,564	245,237	255,777	
208	DENTAL INSURANCE	-	3,552	-	-	-	
212	EMPLOYER MEDICARE	22,635	28,032	26,520	26,292	30,023	
299	OTHER FRINGE BENEFITS	-	-	2,330	2,332	4,452	
355	TRAVEL	20,688	19,504	19,504	18,564	19,504	
399	OTHER CONTRACTED SERVICES	1,015	6,235	6,235	-	6,235	
413	DRUGS AND MEDICAL SUPPLIES	19,790	11,750	11,750	11,605	11,750	
499	OTHER SUPPLIES AND MATERIAL	16,115	14,760	14,760	8,250	14,760	
599	OTHER CHARGES	9,607	7,440	7,440	3,901	7,440	
735	HEALTH EQUIPMENT	14,581	8,415	8,415	-	8,415	
	EALTH SERVICES	\$ 2,247,706	\$ 2,644,982	\$ 2,582,314	\$ 2,537,873	\$ 2,826,816	
72130	OTHER STUDENT SUPPO	RT					
117	CAREER LADDER PROGRAM	\$ 37,598	\$ 43,000	\$ 43,000	\$ 38,600	\$ 41,000	
123	GUIDANCE PERSONNEL	3,626,699	3,852,144	3,797,767	3,779,911	3,839,566	
127	CAREER LADDER EXT. CONTRAC	4,000	5,000	7,388	7,388	2,000	
130	SOCIAL WORKERS	5,042	-	2,599	-	-	
162	CLERICAL PERSONNEL	158,607	162,638	170,395	168,041	165,266	
163	EDUCATIONAL ASSISTANTS	-	30,416	31,136	30,814	31,816	
164	ATTENDANTS	287,213	319,753	277,234	274,518	321,440	
189	OTHER SALARIES & WAGES	384,778	443,182	445,723	428,954	409,674	
201	SOCIAL SECURITY	269,280	301,081	285,565	282,247	298,266	
204	STATE RETIREMENT	302,545	346,347	329,849	326,335	341,882	
206	LIFE INSURANCE	5,770	6,243	6,243	6,168	6,294	
207	MEDICAL INSURANCE	696,182	755,966	784,222	784,342	798,608	
208	DENTAL INSURANCE	-	8,944	-	-	-	
210	UNEMPLOYMENT COMPENSATION	5	1,000	12,000	11,880	1,000	

		2007-2008	2008-2009	BUDGET	2008-2009	2009-2010	
		Audited			Unaudited	Estimated	
		Actual	Original	Amended	Actual		
	EXPENDITURES						
72130	OTHER STUDENT SUPPOR	RT (cont.)					
212	EMPLOYER MEDICARE	\$ 62,976	\$ 70,413	\$ 66,924	\$ 66,196	\$ 69,757	
299	OTHER FRINGE BENEFITS	-	-	5,952	5,751	10,489	
309	CONTRACTS W/GOVERNMENT A	139,993	187,500	187,500	188,239	241,500	
322	EVALUATION AND TESTING	224,637	239,926	239,926	273,752	220,272	
355	TRAVEL	8,228	20,020	20,020	11,001	20,020	
369	CONTRACTS FOR SUBSTITUTE TI	6,912	-	5,331	5,331	-	
370	CONTRACTS FOR SUBSTITUTE TI	23,567	23,009	15,533	15,533	23,009	
399	OTHER CONTRACTED SERVICES	49,441	63,640	64,290	64,203	63,640	
499	OTHER SUPPLIES AND MATERIAL	23,501	24,000	24,630	16,106	24,000	
524	IN SERVICE/STAFF DEVELOPM	12,640	-	2,844	2,720	-	
790	OTHER EQUIPMENT	16,565	2,000	11,149	5,976	2,000	
TOTAL O	THER STUDENT SUPPORT	\$ 6,346,180	\$ 6,906,222	\$ 6,837,220	\$ 6,794,006	\$ 6,931,499	
72210	REG. INSTRUCTION PROC	i e					
105	SUPERVISOR/DIRECTOR	\$ 607,584	\$ 618,790	\$ 601,100	\$ 600,459	\$ 601,293	
117	CAREER LADDER PROGRAM	92,393	105,000	105,000	88,088	93,000	
127	CAREER LADDER EXT. CONTRAC	18,400	20,000	18,400	18,400	16,000	
129	LIBRARIANS	2,194,188	2,282,841	2,321,904	2,318,022	2,374,146	
132	MATERIALS SUPERVISOR	35,633	36,460	36,906	36,904	36,630	
138	INSTR. COMPUTER PERSONNEL	1,661,826	1,728,781	1,732,455	1,729,125	1,567,009	
161	SECRETARY(S)	63,118	65,421	66,277	65,936	65,728	
162	CLERICAL PERSONNEL	62,192	66,537	67,397	67,397	66,849	
163	EDUCATIONAL ASSISTANTS	434,356	482,498	475,568	473,227	512,391	
189	OTHER SALARIES & WAGES	486,384	567,492	561,570	558,966	562,581	
196	IN-SERVICE TRAINING	-	15,500	500	-	15,500	
201	SOCIAL SECURITY	338,915	371,338	358,948	356,500	366,490	
204	STATE RETIREMENT	391,522	421,655	424,508	422,045	418,003	
206	LIFE INSURANCE	6,978	7,413	7,413	7,341	7,455	
207	MEDICAL INSURANCE	768,473	830,519	870,928	870,618	894,609	
208	DENTAL INSURANCE	-	9,011	-	-		
210	UNEMPLOYMENT COMPENSATIO	-	1,000	5,000	4,281	1,000	
212	EMPLOYER MEDICARE	79,263	86,847	83,910	83,376	85,712	
299	OTHER FRINGE BENEFITS	-	-	7,250	6,993	12,731	
336	MAINT. & REPAIR SERV EQUIP.	-	1,500	1,500	-	1,500	
355	TRAVEL	43,624	47,300	47,300	46,615	47,300	
369	CONTRACTS FOR SUBSTITUTE TI	4,290	-	5,699	5,699	-	
370	CONTRACTS FOR SUBSTITUTE TI	27,190	36,203	24,473	24,473	36,203	
399	OTHER CONTRACTED SERVICES	73,545	79,501	79,501	70,945	86,726	
432	LIBRARY BOOKS	179,227	90,190	91,515	91,515	91,845	
499	OTHER SUPPLIES AND MATERIAL	20,763	60,950	60,950	24,162	60,950	
524	IN SERVICE/STAFF DEVELOPMEN	51,436	123,000	148,000	93,419	120,000	

		2007-2008	2008-2009	9 BUDGET	JDGET 2008-2009		
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
	EXPENDITURES						
72210	REG. INSTRUCTION PRO	GRAM (cont.)					
790	OTHER EQUIPMENT	\$ 20,678	\$ 58,000	\$ 56,675	\$ 44,047	\$ 21,000	
TOTAL R	EGULAR INSTRUCTION PRG	\$ 7,661,977	\$ 8,213,747	\$ 8,260,647	\$ 8,108,552	\$ 8,162,651	
72215	ALTERNATIVE INSTRUCT						
105	SUPERVISOR/DIRECTOR	\$ 162,174	-	\$ 164,079	\$ 164,078	\$ 163,502	
117	CAREER LADDER PROGRAM	7,948	8,000	8,000	7,985	8,000	
123	GUIDANCE PERSONNEL	93,580	94,048	95,126	95,033	95,230	
127	CAREER LADDER EXTENDED CO	-	1,000	-	-	1,000	
129	LIBRARIANS	48,782	49,216	49,799	49,733	50,530	
162	CLERICAL PERSONNEL	45,773	48,908	49,804	47,853	49,138	
189	OTHER SALARIES & WAGES	116,904	126,769	138,464	137,349	136,334	
201	SOCIAL SECURITY	28,562	30,418	30,066	29,807	31,232	
204	STATE RETIREMENT	35,254	37,922	38,386	38,252	38,577	
206	LIFE INSURANCE	592	627	627	634	627	
207	MEDICAL INSURANCE	70,124	75,656	79,493	79,493	80,672	
208	DENTAL INSURANCE	-	740	-	-	-	
212	EMPLOYER MEDICARE	6,680	7,114	7,028	6,971	7,305	
299	OTHER FRINGE BENEFITS	-	-	600	568	1,088	
369	CONTRACTS FOR SUBSTITUTE TI	-	-	392	392	-	
370	CONTRACTS FOR SUBSTITUTE TI	-	1,609	822	822	1,609	
399	OTHER CONTRACTED SERVICES	-	-	-	-	-	
432	LIBRARY BOOKS	10,126	2,000	2,000	1,917	2,000	
499	OTHER SUPPLIES AND MATERI	4,935	12,000	12,000	6,664	12,000	
524	IN SERVICE/STAFF DEVELOPMEN	650	2,000	2,000	411	2,000	
599	OTHER CHARGES	218	-	-	-	-	
790	OTHER EQUIPMENT	4,992	4,000	4,000	2,665	4,000	
TOTAL R	EGULAR INSTRUCTION PRG	\$ 637,293	\$ 664,704	\$ 682,686	\$ 670,627	\$ 684,844	
52220	CDECIAL EDUCATION DD	OCDAM					
72220	SPECIAL EDUCATION PR						
105	SUPERVISOR/DIRECTOR	\$ 153,801	\$ 157,431	\$ 148,591	\$ 148,591	\$ 148,345	
117	CAREER LADDER PROGRAM	19,296	23,000	23,000	20,157	21,000	
124	PSYCHOLOGICAL PERSONNEL	380,871	401,610	410,073	410,023	412,363	
127	CAREER LADDER EXT. CONTRAC		4,000	4,000	4,000	4,000	
162	CLERICAL PERSONNEL	30,336	31,040	31,460	31,460	31,185	
189	OTHER SALARIES & WAGES	-	-	2,714	-	-	
196	IN-SERVICE TRAINING	4,057	6,000	6,000	-	6,000	
201	SOCIAL SECURITY	35,706	38,631	37,591	36,804	38,619	
204	STATE RETIREMENT	39,382	41,980	42,226	41,481	41,977	
206	LIFE INSURANCE	576	570	570	589	570	
207	MEDICAL INSURANCE	61,848	60,934	73,421	73,419	70,988	
208	DENTAL INSURANCE	-	506	-	-	-	

		2007-2008		2008-2009	9 BUDGET		2008-2009	2009-2010		
		Audited					Unaudited			
		Actual		Original	Amended		Actual		Estimated	
	EXPENDITURES									
72220	SPECIAL EDUCATION PR	OGRAM (c	ont	.)						
212	EMPLOYER MEDICARE	\$ 8,3	50	\$ 9,035	\$ 8,7	788	\$ 8,607	\$	9,032	
299	OTHER FRINGE BENEFITS		-	-	7	770	757		1,303	
355	TRAVEL	71,2	25	97,926	97,9	926	79,506		97,926	
370	CONTRACTS FOR SUBSTITUTE TI		-	1,609	1,6	509	-		1,609	
399	OTHER CONTRACTED SERVICES	28,1	89	21,000	27,0	000	27,061		21,000	
499	OTHER SUPPLIES AND MATERIAL	80,1	45	48,162	48,1	162	47,910		48,162	
524	IN SERVICE/STAFF DEVELOPMEN	29,5	28	24,400	61,4	400	51,782		24,400	
599	OTHER CHARGES	4,5	94	11,500	11,5	500	9,109		11,500	
790	OTHER EQUIPMENT	9,3	26	27,538	8,6	538	8,602		27,538	
TOTAL S	PECIAL EDUCATION PRG.	\$ 961,2	31	\$ 1,006,872	\$ 1,045,4	139	\$ 999,857	\$	1,017,517	
72230	VOCATIONAL EDUCATIO	N								
105	SUPERVISOR/DIRECTOR	\$ 82,0	06	\$ 83,323	\$ 84,0)15	\$ 84,015	\$	86,594	
162	CLERICAL PERSONNEL		-	21,700	22,0)90	21,644		22,836	
201	SOCIAL SECURITY	5,0	52	6,511	6,3	383	6,358		6,785	
204	STATE RETIREMENT	5,1	17	8,124	8,2	219	8,162		8,480	
206	LIFE INSURANCE		58	105		105	112		114	
207	MEDICAL INSURANCE		-	-	•	584	9,051		9,584	
212	EMPLOYER MEDICARE	1,1	82	1,523		193	1,487		1,587	
299	OTHER FRINGE BENEFITS		-	-		120	114		241	
355	TRAVEL	13,7		21,000	34,4		17,866		21,000	
499	OTHER SUPPLIES AND MATERIAL	2,3		1,000	•	000	-		1,000	
524	IN SERVICE/STAFF DEVELOPMEN	2,1		3,000	13,6	000000000	11,751	30.000	3,000	
TOTAL V	OCATIONAL EDUCATION	\$ 111,5	88	\$ 146,286	\$ 181,	151	\$ 160,560	\$	161,221	
72260	ADULT PROGRAM									
105	SUPERVISOR/DIRECTOR	\$ 82,8	86	\$ 86,162	\$ 86,8	383	\$ 86,882	\$	86,594	
162	CLERICAL PERSONNEL	42,9	78	46,666	45,3	397	43,973		46,884	
201	SOCIAL SECURITY	2,6	23	8,235	2,7	774	2,685		8,276	
204	STATE RETIREMENT	10,7	21	9,686	11,3	384	11,202		9,733	
206	LIFE INSURANCE	1:	30	143	1	143	148		143	
207	MEDICAL INSURANCE	15,4	74	15,549	15,8	321	15,821		15,549	
208	DENTAL INSURANCE		-	273		-	-		-	
212	EMPLOYER MEDICARE	6	13	1,926	(548	628		1,936	
299	OTHER FRINGE BENEFITS		-	-		150	145		294	
355	TRAVEL	1,9	51	2,000		000	1,372		2,000	
499	OTHER SUPPLIES AND MATERIAL	4,0	68	2,500		500	1,787		2,500	
524	IN SERVICE/STAFF DEVELOPMEN	2,8		3,500		750	4,250		3,500	
599	OTHER CHARGES	2,2		6,000		750	540		6,000	
701	ADMINISTRATION EQUIPMENT	1,7		4,500		500	338		4,500	
790	OTHER EQUIPMENT		-	-		-	-		-	
TOTAL A	DULT PROGRAM	\$ 168,2	64	\$ 187,140	\$ 181,	700	\$ 169,771	\$	187,909	

		2007-2008	2008-200	9 BUDGET	2008-2009	2009-2010	
		Audited			Unaudited		
		Actual	Original	Amended	Actual	Estimated	
	EXPENDITURES						
72310	BOARD OF EDUCATION						
118	SECRETARY TO BOARD	\$ 103,334	\$ 110,375	\$ 111,425	\$ 111,424	\$ 110,892	
189	OTHER SALARIES & WAGES	-	-	642,500	642,500	-	
191	BOARD & COM. MEMBERS FEES	69,345	90,000	90,000	79,607	90,000	
201	SOCIAL SECURITY	10,652	12,423	52,323	51,621	12,455	
204	STATE RETIREMENT	13,297	14,117	14,251	14,218	14,183	
206	LIFE INSURANCE	114	171	171	88	171	
207	MEDICAL INSURANCE	592,752	735,422	786,137	723,436	1,413,349	
208	DENTAL INSURANCE	-	-	-	-	-	
212	EMPLOYER MEDICARE	2,491	2,906	12,237	12,073	2,913	
299	OTHER FRINGE BENEFITS	-	-	730	122	244	
305	AUDIT SERVICES	46,000	48,000	42,230	42,230	48,000	
320	DUES AND MEMBERSHIPS	8,846	10,000	10,000	9,992	10,000	
331	LEGAL SERVICES	32,787	50,000	50,000	46,421	50,000	
355	TRAVEL	890	10,000	-	(54)	-	
399	OTHER CONTRACTED SERVICES	5,574	-	1,496	1,496	-	
505	JUDGEMENTS	-	-	-	-	-	
506	LIABILITY INSURANCE	498,702	323,500	403,686	403,686	323,500	
508	PREM. ON CORPORATE SURETY I	-	-	-	-	-	
510	TRUSTEE'S COMMISSION	1,609,890	1,756,901	1,699,901	1,685,641	1,756,901	
513	WORKMAN'S COMP. INSURANCE	1,418,100	1,033,000	850,397	850,397	542,499	
524	IN SERVICE/STAFF DEVELOPM	16,037	7,500	17,500	21,880	17,500	
533	CRIMINAL INVESTIGATION OF	37,132	56,000	37,088	34,696	56,000	
TOTAL B	OARD OF EDUCATION	\$ 4,465,944	\$ 4,260,315	\$ 4,822,072	\$ 4,731,475	\$ 4,448,607	
72320	DIRECTOR OF SCHOOLS						
101	COUNTY OFFICIAL/ADMINISTRA	\$ 125,078	\$ 125,497	\$ 126,386	\$ 126,386	\$ 126,097	
117	CAREER LADDER PROGRAM	4,000	4,000	1,000	1,000	1,000	
127	CAREER LADDER EXTENDED CO	2,000	2,000	-	-	-	
189	OTHER SALARIES & WAGES	29,137	29,711	35,126	35,126	34,851	
201	SOCIAL SECURITY	7,964	9,623	7,989	8,014	9,669	
204	STATE RETIREMENT	11,941	12,243	12,411	12,352	12,299	
206	LIFE INSURANCE	115	114	114	115	114	
207	MEDICAL INSURANCE	19,187	19,496	19,638	19,638	19,496	
208	DENTAL INSURANCE	-	143	-	=	-	
212	EMPLOYER MEDICARE	2,312	2,443	2,282	2,369	2,453	
299	OTHER FRINGE BENEFITS	4,800	7,200	7,360	7,352	7,543	
307	COMMUNICATION	172,779	180,000	180,000	172,794	158,000	
320	DUES AND MEMBERSHIPS	1,150	10,000	10,000	6,866	1,000	
348	POSTAL CHARGES	50,247	53,800	53,800	37,071	53,800	
		20,-17	22,000	22,000	2.,011	22,000	

		2	2007-2008	2008-2009 BUDGET				2008-2009		2009-2010		
			Audited						Unaudited			
			Actual		Original	Amended		Actual		Estimated		
	EXPENDITURES				-							
72320	DIRECTOR OF SCHOOLS	(coı	nt.)									
399	OTHER CONTRACTED SERVICES	\$	34,278	\$	40,000	\$	40,000	\$	26,265	\$	40,000	
524	IN SERVICE/STAFF DEVELOPMEN		5,539		2,000		8,614		10,696		2,000	
599	OTHER CHARGES		29,131		40,000		40,000		25,607		40,000	
701	ADMINISTRATION EQUIPMENT		3,223		8,000		8,000		1,586		8,000	
TOTAL O	FFICE OF SUPERINTENDENT	\$	504,975	\$	553,270	\$	553,106	\$	493,621	\$	532,322	
72410	OFFICE OF THE PRINCIP											
104	PRINCIPALS	\$	3,127,951	\$	3,220,199	\$	3,256,750	\$	3,244,210	\$	3,407,552	
117	CAREER LADDER PROGRAM		127,687		130,000		130,000		119,481		124,000	
119	ACCOUNTANTS/BOOKKEEPERS		567,913		654,594		625,924		614,269		616,094	
127	CAREER LADDER EXT. CONTRAC		110,000		110,000		110,000		110,000		110,000	
139	ASSSISTANT PRINCIPAL(S)		3,593,373		3,830,279		3,757,028		3,748,537		3,856,709	
161	SECRETARY(S)		891,513		977,680		998,111		949,931		1,040,697	
162	CLERICAL PERSONNEL		953,885		991,177		1,055,339		1,036,866		1,050,789	
189	OTHER SALARIES & WAGES		-		50,000		50,000		-		50,000	
201	SOCIAL SECURITY		564,673		617,763		597,955		590,797		635,863	
204	STATE RETIREMENT		718,624		749,233		784,977		773,584		789,116	
206	LIFE INSURANCE		11,106		11,366		11,366		11,867		11,987	
207	MEDICAL INSURANCE		1,136,725		1,227,071		1,329,730		1,329,730		1,369,811	
208	DENTAL INSURANCE		-		12,656		-		-		-	
210	UNEMPLOYMENT COMPENSATION		5,528		7,000		2,000		894		7,000	
212	EMPLOYER MEDICARE		132,060		144,477		139,765		138,170		148,709	
299	OTHER FRINGE BENEFITS		-		-		11,450		10,607		21,938	
307	COMMUNICATION		622,743		662,000		666,800		652,495		645,000	
320	DUES AND MEMBERSHIPS		20,825		21,700		23,525		33,125		24,200	
355	TRAVEL		109		-		-		-		-	
369	CONTRACTS FOR SUBSTITUTE TI		7,231		-		5,552		5,552		-	
370	CONTRACTS FOR SUBSTITUTE TI		23,414		19,791		23,329		23,329		19,791	
399	OTHER CONTRACTED SERVICES		85,207		15,850		81,810		81,810		82,324	
435	OFFICE SUPPLIES		17,848		12,100		12,100		9,972		12,100	
599	OTHER CHARGES		128,256		183,320		110,535		110,438		128,523	
701	ADMINISTRATION EQUIPMENT		64,226		32,000		32,000		25,963		32,000	
TOTAL O	FFICE OF PRINCIPAL	\$	12,910,897	\$	13,680,256	\$	13,816,046	\$	13,621,628	\$	14,184,203	
72510	FISCAL SERVICES											
105	SUPERVISOR/DIRECTOR	\$	196,458	\$	201,017	\$	202,748	\$	202,743	\$	201,960	
119	ACCOUNTANTS/BOOKKEEPERS		256,988		273,375		264,349		262,248		252,858	
122	PURCHASING PERSONNEL		77,881		79,689		80,607		80,606		81,413	
201	SOCIAL SECURITY		31,598		34,353		32,818		32,691		33,246	
204	STATE RETIREMENT		68,594		70,867		70,051		69,782		67,384	
206	LIFE INSURANCE		720		1,026		1,026		715		969	

		20	007-2008	2008-2009 BUDGET				2008-2009		2009-2010	
		,	Audited					Unaudited			
			Actual		Original		Amended		Actual		Estimated
	EXPENDITURES										
72510	FISCAL SERVICES (cont.)										
207	MEDICAL INSURANCE	\$	90,572	\$	90,995	\$	92,100	\$	91,124	\$	91,685
208	DENTAL INSURANCE		-		1,038		-		-		-
212	EMPLOYER MEDICARE		7,390		8,034		7,673		7,645		7,776
299	OTHER FRINGE BENEFITS		-		-		620		576		1,180
355	TRAVEL		2,525		5,000		5,000		3,520		5,000
399	OTHER CONTRACTED SERVICES		5,956		3,000		3,000		1,805		1,000
435	OFFICE SUPPLIES		18,245		23,000		23,000		20,599		23,000
499	OTHER SUPPLIES AND MATERIAL		1,858		2,000		2,000		879		2,000
524	IN SERVICE/STAFF DEVELOPMEN		-		-		-		-		2,000
701	ADMINISTRATION EQUIPMENT		14,574	0.0.0.0	8,000	0.0.0.0.0.0	8,000		4,763	0.0.0.0	5,000
TOTAL F	ISCAL SERVICES	\$	773,359	\$	801,394	\$	792,992	\$	779,698	\$	776,471
72520	HUMAN RESOURCES/PER	SON	NNEL								
105	SUPERVISOR/DIRECTOR	\$	95,580	\$	95,902	\$	96,671	\$	96,671	\$	96,383
117	CAREER LADDER PROGRAM		3,000		3,000		-		_		_
127	CAREER LADDER EXTENDED CO		2,000		2,000		-		_		_
162	CLERICAL PERSONNEL		94,370		97,903		99,187		99,186		98,362
189	OTHER SALARIES & WAGES		66,960		68,587		76,313		74,213		74,688
201	SOCIAL SECURITY		15,789		16,578		16,450		16,323		16,704
204	STATE RETIREMENT		22,638		23,403		23,791		23,657		23,563
206	LIFE INSURANCE		288		342		342		288		342
207	MEDICAL INSURANCE		38,305		38,980		39,161		39,161		38,980
208	DENTAL INSURANCE		-		182		-		-		-
212	EMPLOYER MEDICARE		3,693		3,878		3,847		3,817		3,907
299	OTHER FRINGE BENEFITS		-		-		302		290		581
355	TRAVEL		1,485		5,000		5,000		714		5,000
399	OTHER CONTRACTED SERVICES		5,012		8,300		8,300		6,545		9,295
499	OTHER SUPPLIES AND MATERIAL		7,787		10,000		10,000		4,323		10,000
524	IN SERVICE/STAFF DEVELOPMEN		5,671		6,000		6,000		4,195		6,000
701	ADMINISTRATION EQUIPMENT		3,426		5,000		5,000		2,248		2,500
TOTAL I	HUMAN RESOURCES/PERSONNEI	\$	366,004	\$	385,055	\$	390,364	\$	371,630	\$	386,305
50 64 6	ODED A THOM OF BY A TOTAL										
	OPERATION OF PLANT										
166	CUSTODIAL PERSONNEL	\$	4,449,478	\$	4,825,165	\$	4,908,679	\$	4,840,285	\$	4,982,284
201	SOCIAL SECURITY		264,530		299,160		292,318		288,493		308,902
204	STATE RETIREMENT		536,072		615,289		597,229		580,914		608,365
206	LIFE INSURANCE		9,767		10,995		10,995		10,928		11,115
207	MEDICAL INSURANCE		995,752		1,082,204		1,082,184		1,078,466		1,036,634
208	DENTAL INSURANCE		- 400		9,980				-		-
210	UNEMPLOYMENT COMPENSATIO		9,408		27,500		23,500		20,365		27,500
212	EMPLOYER MEDICARE		61,867		69,965		68,338		67,467		72,243

		2007-2008	2008-2009	9 BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
	EXPENDITURES					
72610	OPERATION OF PLANT (c	ont.)				
299	OTHER FRINGE BENEFITS	-	-	6,000	4,883	10,961
399	OTHER CONTRACTED SERVICES	573,984	543,024	543,024	531,366	543,024
410	CUSTODIAL SUPPLIES	457,342	352,625	522,128	531,501	452,625
415	ELECTRICITY	6,974,963	6,110,001	8,427,901	8,187,274	8,575,000
434	NATURAL GAS	1,735,157	2,372,000	2,172,000	1,984,589	2,306,000
454	WATER AND SEWER	895,915	723,000	1,023,000	989,967	1,055,000
499	OTHER SUPPLIES AND MATERIAL	15,556	20,000	20,000	11,812	20,000
501	BOILER INSURANCE	-	-	-	-	-
502	BUILDING & CONTENTS INSURAL	343,510	343,500	270,596	270,596	343,500
599	OTHER CHARGES	99,000	120,000	130,000	145,807	120,000
720	PLANT OPERATION EQUIPMENT	87,461	90,500	107,000	107,485	90,500
TOTAL (OPERATION OF PLANT	\$ 17,509,762	\$ 17,614,908	\$ 20,204,892	\$ 19,652,197	\$ 20,563,653
72620	MAINTENANCE OF PLAN					
105	SUPERVISOR/DIRECTOR	\$ 151,673	\$ 382,246	\$ 385,622	\$ 385,610	\$ 384,035
161	SECRETARY(S)	99,976	104,000	116,109	107,205	109,543
167	MAINTENANCE PERSONNEL	1,788,347	1,735,905	1,728,450	1,718,327	1,771,429
201	SOCIAL SECURITY	121,446	137,773	132,881	131,790	140,430
204	STATE RETIREMENT	263,362	284,213	285,240	282,805	289,694
206	LIFE INSURANCE	3,033	3,459	3,459	3,198	3,306
207	MEDICAL INSURANCE	388,345	404,058	420,629	419,588	410,382
208	DENTAL INSURANCE	-	3,396	-	-	-
210	UNEMPLOYMENT COMPENSATION	-	2,000	-	-	2,000
212	EMPLOYER MEDICARE	28,403	32,222	31,066	30,823	32,843
299	OTHER FRINGE BENEFITS	-	-	3,000	2,382	4,983
329	LAUNDRY SERVICE	16,410	14,400	17,700	16,787	14,400
335	MAINT. & REPAIR SERV BLDGS	664,183	705,000	537,500	418,997	705,000
336	MAINT. & REPAIR SERV EQUIP.	399,968	500,000	500,000	476,922	500,000
355	TRAVEL	5,450	16,000	10,500	5,106	16,000
399	OTHER CONTRACTED SERVICES	718,667	615,000	518,418	400,434	615,000
499	OTHER SUPPLIES AND MATERIAL	668,349	681,000	681,000	702,015	681,000
511	VEHICLE AND EQUIPMENT INSUI	64,725	68,000	68,000	68,000	68,000
599	OTHER CHARGES	13,574	10,000	12,200	12,463	10,000
717	MAINTENANCE EQUIPMENT	137,258	87,000	69,100	69,099	87,000
TOTAL M	IAINTENANCE OF PLANT	\$ 5,533,168	\$ 5,785,672	\$ 5,520,874	\$ 5,251,551	\$ 5,845,045
72710	TD A NCDODT A TION					
72710	TRANSPORTATION	Φ (1.26)	¢ 62.207	¢ 62.075	e 52.055	d 54.005
105	SUPERVISOR/DIRECTOR	\$ 61,361	\$ 63,395		-	\$ 64,305
162	CLERICAL PERSONNEL	83,093	86,300	87,532	87,532	86,705
189	OTHER SALARIES & WAGES	33,282	34,055	34,488	34,488	35,828
201	SOCIAL SECURITY	10,634	11,392	11,102	11,098	11,584

		2007-2008	2008-200	9 BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
	EXPENDITURES					
72710	TRANSPORTATION (cont.)					
204	STATE RETIREMENT	\$ 22,946	\$ 23,501	\$ 23,108	\$ 23,107	\$ 23,897
206	LIFE INSURANCE	288	342	342	288	342
207	MEDICAL INSURANCE	24,198	24,588	28,722	28,692	30,199
208	DENTAL INSURANCE	-	260	-	-	-
212	EMPLOYER MEDICARE	2,487	2,664	2,596	2,596	2,709
299	OTHER FRINGE BENEFITS	-	-	225	203	411
312	CONTRACTS W/PRIVATE AGENC	260,460	305,000	305,000	290,191	305,000
313	CONTRACTS W/PARENTS	431	4,000	4,000	-	4,000
315	CONTRACTS W/VEHICLE OWNER	9,400,347	10,606,579	10,368,594	10,358,052	10,623,483
355	TRAVEL	3,488	5,500	5,500	1,218	5,500
399	OTHER CONTRACTED SERVICES	19,845	20,180	17,380	9,687	20,180
499	OTHER SUPPLIES AND MATERIAL	4,261	5,000	5,000	2,474	5,000
511	VEHICLE & EQUIPMENT INSURAL	72,453	80,000	80,875	80,875	80,000
599	OTHER CHARGES	23,928	25,000	25,000	23,561	25,000
701	ADMINISTRATION EQUIPMENT	3,650	4,000	4,000	2,663	4,000
729	TRANSPORTATION EQUIPMENT	-	-	239,910	239,910	61,140
TOTAL T	RANSPORTATION	\$ 10,027,152	\$ 11,301,756	\$ 11,307,330	\$ 11,260,590	\$ 11,389,283
72810	CENTRAL AND OTHER					
105	SUPERVISOR/DIRECTOR	\$ 150,506	\$ 154,755	\$ 155,998	\$ 155,994	\$ 156,240
117	CAREER LADDER PROGRAM	-	-	-	-	-
120	COMPUTER PROGRAMMER(S)	811,298	838,566	827,232	803,660	843,761
127	CAREER LADDER EXTENDED CO	-	-	-	-	-
162	CLERICAL PERSONNEL	60,735	62,144	62,986	62,986	62,435
189	OTHER SALARIES & WAGES	87,337	184,209	149,396	139,685	171,678
201	SOCIAL SECURITY	66,838	76,860	72,168	70,048	76,515
204	STATE RETIREMENT	143,285	158,554	152,918	148,661	157,843
206	LIFE INSURANCE	1,221	2,604	2,604	1,353	2,565
207	MEDICAL INSURANCE	134,413	157,209	142,765	142,765	146,320
208	DENTAL INSURANCE	-	2,230	-	-	-
210	UNEMPLOYMENT COMPENSATION		5,000	5,000	-	5,000
212	EMPLOYER MEDICARE	15,631	17,976	16,869	16,382	17,895
299	OTHER FRINGE BENEFITS	-	-	1,350	1,304	2,715
317	DATA PROCESSING SERVICES	40,111	114,030	121,030	122,338	23,348
336	MAINT. & REPAIR SERV EQUIP.	109,377	75,800	54,800	12,240	34,000
355	TRAVEL	16,607	18,000	18,000	17,082	18,000
399	OTHER CONTRACTED SERVICES	50,433	44,268	44,268	44,932	44,268
411	DATA PROCESSING SUPPLIES	21,786	115,200	105,200	82,766	115,200
499	OTHER SUPPLIES AND MATERIAL	155,240	73,200	74,200	73,857	53,200
524	IN SERVICE/STAFF DEVELOPMEN	10,198	5,000	6,200	6,161	5,000
701	ADMINISTRATION EQUIPMENT	1,892	2,000	2,000	1,795	2,000

		2007-2008	2008-2009	9 BUDGET	2008-2009	2009-2010
		Audited			Unaudited	
		Actual	Original	Amended	Actual	Estimated
	EXPENDITURES					
72810	CENTRAL AND OTHER (c	ont.)				
709	DATA PROCESSING EQUIPMENT	\$ 11,665	\$ 12,000	\$ 12,000	\$ 6,860	\$ 12,000
790	OTHER EQUIPMENT	12,074	_	21,800	21,798	_
	ENTRAL AND OTHER	\$ 1,900,647	\$ 2,119,605	\$ 2,048,784	\$ 1,932,666	\$ 1,949,983
73300	COMMUNITY SERVICES					
599	OTHER CHARGES	\$ 34,868	\$ 45,000	\$ 45,000	\$ 34,288	\$ 40,000
TOTAL C	OMMUNITY SERVICES	\$ 34,868	\$ 45,000	\$ 45,000	\$ 34,288	\$ 40,000
73400	EARLY CHILDHOOD EDU	CATION				
116	TEACHERS	\$ 322,220	\$ 359,788	\$ 861,275	\$ 859,695	\$ 868,778
117	CAREER LADDER PROGRAM	6,999	4,000	7,000	6,988	7,000
163	EDUCATIONAL ASSISTANTS	163,062	276,036	370,379	339,408	391,632
201	SOCIAL SECURITY	28,212	39,669	73,561	71,475	78,579
204	STATE RETIREMENT	39,294	58,660	103,113	99,052	106,316
206	LIFE INSURANCE	943	1,026	2,326	2,359	2,337
207	MEDICAL INSURANCE	172,228	129,911	259,377	259,377	257,624
208	DENTAL INSURANCE	-	1,660	-	-	-
210	UNEMPLOYMENT COMPENSATION	_	2,000	2,200	_	2,000
212	EMPLOYER MEDICARE	6,598	9,278	17,197	16,716	18,378
299	OTHER FRINGE BENEFITS	-	-	1,680	1,537	2,773
355	TRAVEL	-	_	500	386	500
369	CONTRACTS FOR SUBSTITUTE TI	601	1,865	2,733	2,733	2,983
370	CONTRACTS FOR SUBSTITUTE TI	7,036	9,398	25,748	25,748	15,038
399	OTHER CONTRACTED SERVICES	-	-	1,500	1,158	1,500
422	FOOD SUPPLIES	-	-	5,500	4,236	5,500
429	INSTRUCTIONAL SUPP & MAT	4,783	-	43,611	14,052	43,611
499	OTHER SUPPLIES AND MATERIAL	2,071	5,200	8,200	6,188	8,200
524	IN SERVICE/STAFF DEVELOPMEN	538	-	26,260	18,948	26,260
599	OTHER CHARGES	-	-	-	-	-
	EARLY CHILDHOOD EDUCATION	\$ 754,586	\$ 898,491	\$ 1,812,160	\$ 1,730,056	\$ 1,839,009
76100	REGULAR CAPITAL OUT	LAY				
399	OTHER CONTRACTED SERVICES	\$ 78,415	\$ 20,000	\$ 1,088	\$ 1,088	\$ 25,000
499	OTHER SUPPLIES AND MATERIAL	20,971	-	-	-	-
706	BUILDING CONSTRUCTION	-	-	-	-	-
724	SITE DEVELOPMENT	9,000	25,000	-	-	-
732	BUILDING PURCHASES	556,965	-	-	-	-
799	OTHER CAPITAL OUTLAY	-	50,000	17,930	17,930	50,000
TOTAL R	EGULAR CAPITAL OUTLAY	\$ 665,351	\$ 95,000	\$ 19,018	\$ 19,018	

		2	2007-2008		2008-2009	BU	DGET		2008-2009	2	009-2010
			Audited		2000 2000			_	Unaudited	Ť	
			Actual		Original		Amended	Actual		l ,	Estimated
	EXPENDITURES		retuur		Original	ľ	imenaca	Actual		-	ssimuca
82130	EDUCATION-PRINCIPAL										
601	PRINCIPAL ON BONDS	\$	490,000	\$	510,000	\$	510,000	\$	510,000	\$	530,000
602	PRINCIPAL ON NOTES		71,429		71,429		71,429		71,429		71,429
TOTAL I	EDUCATION PRINCIPAL	\$	561,429	\$	581,429	\$	581,429	\$	581,429	\$	601,429
82230	EDUCATION-INTEREST										
603	INTEREST ON BONDS	\$	128,800	\$	109,200	\$	109,200	\$	109,200	\$	88,800
TOTAL E	EDUCATION INTEREST	\$	128,800	\$	109,200	\$	109,200	\$	109,200	\$	88,800
82330	EDUCATION - OTHER DE	BT	SERVICE								
699	OTHER DEBT SERVICE *	\$	250	\$	250	\$	250	\$	250	\$	250
TOTAL I	EDUCATION INTEREST	\$	250	\$	250	\$	250	\$	250	\$	250
99100	OPERATING TRANSFERS	3									
590	TRANSFERS TO OTHER FUNDS	\$	7,320,649	\$	-	\$	1,741,564	\$	1,741,564	\$	-
TOTAL O	PERATING TRANSFERS	\$	7,320,649	\$		\$	1,741,564	\$	1,741,564	\$	•
EXPENDI	TURES: GEN. PURPOSE SCHOOL	\$	231,656,029	\$ 2	234,011,388	\$ 2	240,733,117	\$	237,608,139	\$ 2	42,757,755

CENTRAL CAFETERIA FUND

The Central Cafeteria Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for the operations of 39 school cafeteria operations. While the operations are accounted for in one fund, cost centers will be maintained to ensure that the individual cafeteria operations remain profitable.



CENTRAL CAFETERIA FUND FUND 143

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

		2	007-2008		2008-2009	BU	JDGET	2	008-2009	2	2009-2010
			Audited					Ţ	Unaudited		
			Actual	Original		Amended		Actual		Estimated	
	REVENUES										
EDUCA'	ΓΙΟΝ CHARGES										
43521	LUNCH PAYMENTS - CHILDREN	\$	4,424,462	\$	6,141,000	\$	5,141,000	\$	4,933,758	\$	5,269,530
43522	LUNCH PAYMENTS - ADULTS		288,923		327,000		327,000		316,671		335,180
43523	INCOME FROM BREAKFAST		839,235		968,000		968,000		945,582		992,200
43525	A LA CARTE SALES		684,721		635,000		740,000		733,650		758,500
43990	OTHER CHARGES FOR SERVICES		500		4,000		4,000		-		-
TOTAL E	EDUCATION CHARGES	\$	6,237,841	\$	8,075,000	\$	7,180,000	\$	6,929,661	\$	7,355,410
RECURI	RING ITEMS										
44110	INVESTMENT INCOME	\$	76,155	\$	59,000	\$	39,000	\$	25,842	\$	39,980
44170	MISCELLANEOUS REFUNDS		49,054		77,000		77,000		46,552		78,930
44570	CONTRIBUTIONS		3,721,587		-		-		837		-
TOTAL R	RECURRING ITEMS	\$	3,846,797	S	136,000	\$	116,000	\$	73,231	\$	118,910
STATE I	EDUCATION FUNDS										
46520	SCHOOL FOOD SERVICE	\$	158,629	\$	172,000	\$	172,000	\$	162,565	\$	176,300
TOTAL S	TATE EDUCATION FUNDS	\$	158,629	\$	172,000	\$	172,000	\$	162,565	\$	176,300
FEDER!	AL THROUGH STATE										
47111	USDA SCHOOL LUNCH PROGRAM	\$	4,310,255	\$	5,145,000	\$	5,145,000	\$	5,005,487	\$	5,273,630
47113	BREAKFAST		1,079,864		1,431,000		1,556,000		1,290,493		1,594,900
TOTAL F	EDERAL THROUGH STATE	\$	5,390,118	\$	6,576,000	\$	6,701,000	\$	6,295,980	\$	6,868,530
OTHER	SOURCES (NON-REVENUES)										
49800	TRANSFER FROM OTHER FUNDS	\$	-	\$	-	\$	3,614	\$	3,614	\$	-
TOTAL (OTHER SOURCES (NON-REVENUE)	\$	-	\$	•	\$	3,614	\$	3,614	\$	
	_										
TOTAL C	CENTRAL CAFETERIA REVENUES	\$	15,633,386	\$	14,959,000	\$	14,172,614	\$	13,465,051	\$	14,519,150

EXPENDITURES					
BOARD OF EDUCATION	\$ 83,945	\$ 85,000	\$ 81,500	\$ 77,058	\$ 76,000
FOOD SERVICE	12,286,411	14,473,025	13,479,525	12,527,357	13,981,670
TRANSFERS TO OTHER FUNDS	102,789	100,000	65,000	30,542	66,630
EXPENDITURES: CENTRAL CAFETERIA FUND	\$ 12,473,145	\$ 14,658,025	\$ 13,626,025	\$12,634,957	\$ 14,124,300
	Adj. Beginning U	Undesignated Fund	\$ 3,141,922	\$ 3,972,016	
	Ending Under	signated Fund Bal	\$ 3,972,016	\$ 4,366,866	

FUND 143 CENTRAL CAFETERIA FUND STATEMENT OF APPROPRIATIONS

		20	07-2008	2008-2009 BUDGET		20	008-2009	2	009-2010		
		Uı	naudited					U	naudited		
			Actual		Original	Α	mended		Actual	E	Estimated
	EXPENDITURES										
72310	BOARD OF EDUCATION										
305	AUDIT SERVICES	\$	13,945	\$	15,000	\$	15,000	\$	10,558	\$	15,000
513	WORKER'S COMPENSATION		70,000		70,000		66,500		66,500		61,000
TOTAL B	OARD OF EDUCATION	\$	83,945	\$	85,000	\$	81,500	\$	77,058	\$	76,000
73100	FOOD SERVICE										
105	SUPERVISOR/DIRECTOR	\$	1,385,461	\$	1,450,200	\$	1,418,360	\$	1,375,160	\$	1,453,820
119	ACCOUNTANTS/BOOKEEPERS		38,376		40,400		55,110		54,826		73,000
162	CLERICAL PERSONNEL		-		-		-		-		-
165	CAFETERIA PERSONNEL		2,815,298		3,276,000		3,276,000		3,192,063		3,374,280
187	OVERTIME PAY		-		-		-		-		-
189	OTHER SALARIES & WAGES		62,544		68,300		85,430		86,253		92,000
201	SOCIAL SECURITY		257,686		300,000		285,000		281,785		309,580
204	STATE RETIREMENT		313,911		320,000		320,000		320,369		339,000
206	LIFE INSURANCE		7,667		9,000		9,000		8,288		9,230
207	MEDICAL INSURANCE		666,089		710,000		740,000		738,265		758,500
210	UNEMPLOYMENT COMPENSATION		13,257		16,000		29,000		24,757		29,730
212	EMPLOYER MEDICARE		60,293		71,000		68,000		66,096		72,400
299	OTHER FRINGE BENEFITS		-		-		3,500		3,186		9,000
307	COMMUNICATION		2,614		2,625		4,725		5,031		4,840
336	MAINT. & REPAIR - EQUIPMENT		85,101		100,000		100,000		44,154		100,000
354	TRANS. OTHER THAN STUDENTS		79,557		100,000		115,000		105,398		117,880
355	TRAVEL		1,850		20,000		6,500		5,391		5,000
399	OTHER CONTRACTED SERVICES		159,511		125,000		200,000		169,569		205,000
421	FOOD PREPARATION SUPPLIES		362,061		477,000		477,000		449,560		496,080
422	FOOD SUPPLIES		4,815,033		6,911,000		5,800,400		5,177,990		5,800,000
435	OFFICE SUPPLIES		15,383		18,000		18,000		14,310		18,450
451	UNIFORMS		6,405		10,500		10,500		9,345		10,760
499	OTHER SUPPLIES & MATERIALS		97,105		128,000		128,000		75,183		133,120
524	IN SERVICE/STAFF DEVELOPMENT		34,404		15,000		25,000		20,438		25,000
599	OTHER CHARGES		-		5,000		5,000		2,933		5,000
710	FOOD SERVICE EQUIPMENT		1,006,805		300,000		300,000		297,007		540,000
TOTAL F	OOD SERVICE	\$ 12	2,286,411	\$	14,473,025	\$1	3,479,525	\$1 .	2,527,357	\$ 1	13,981,670
99100	TRANSFERS OUT										
590	TRANSFERS TO OTHER FUNDS	\$	102,789	\$	100,000	\$	65,000	\$	30,542	\$	66,630
	RANSFERS	\$	102,789	\$	100,000	\$	65,000	Ф \$	30,542	\$	66,630
IVIALI	ANIAL NEW PRINCE	Ψ	102,707	Ψ	100,000	Ψ	02,000	Ψ	50,572	Ψ	50,050
TOTAL C	ENTRALIZED CAFETERIA APPROPRIA	\$ 1 2	2,473,145	\$	14,658,025	\$1	3,626,025	\$1 :	2,634,957	\$ 1	14,124,300

GENERAL DEBT SERVICE FUND

The General Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs. The major source of funding for this fund is projected to be local tax effort.



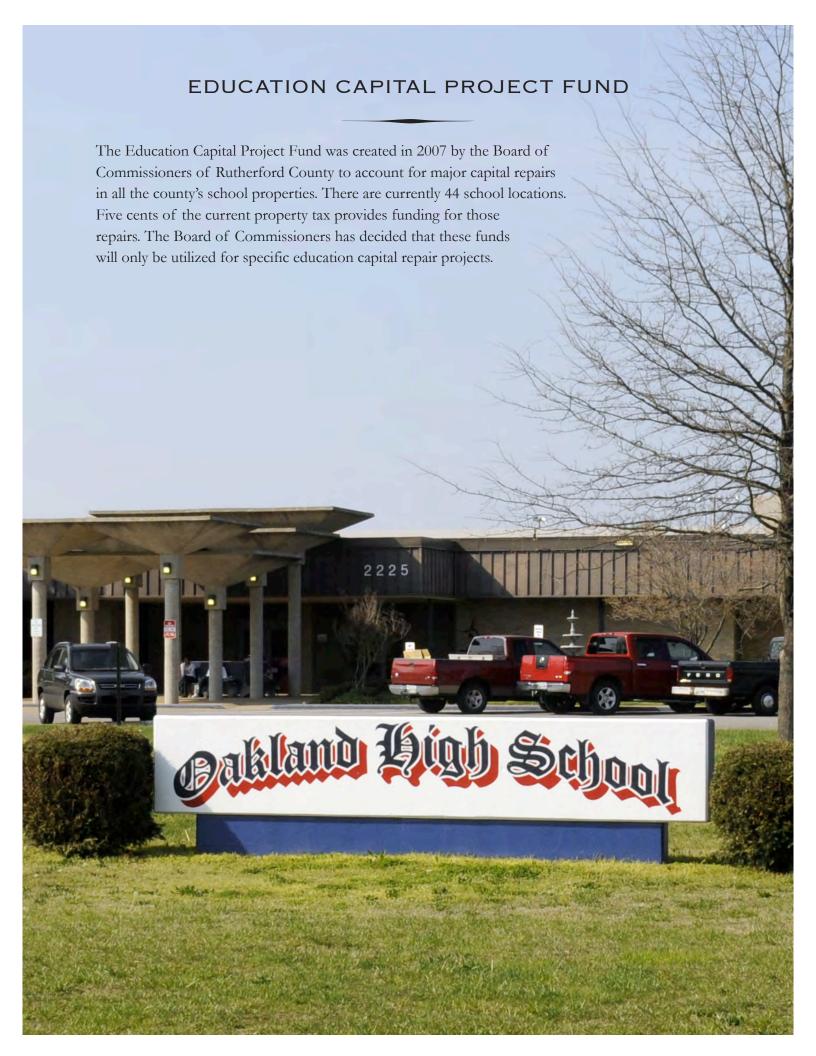
GENERAL DEBT SERVICE FUND 151

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	2007-2008 2008		9 BUDGET	2008-2009	2009-2010
	Audited			Unaudited	
	Actual	Original	Amended	Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 32,221,152	\$ 36,031,274	\$ 36,445,274	\$ 36,412,252	\$ 37,730,349
40120 TRUSTEE'S COLLECT - PRIOR YR	524,112	494,500	612,500	608,351	578,400
40130 CLERK & MASTERS COLLECTION	232,275	254,500	327,000	389,817	289,000
40140 INTEREST AND PENALTY	121,556	113,110	139,416	135,422	124,000
40150 PICK-UP TAXES	103,347	113,110	101,210	103,715	93,500
40161 PAY IN LIEU OF TAXES - TVA	4,282	4,282	4,282	4,377	4,377
40210 LOCAL OPTION SALES TAX	2,832,333	-	248,330	248,330	-
40250 LITIGATION TAX - GENERAL	630,906	650,000	624,000	618,198	610,000
40270 BUSINESS TAX	798,379	763,520	763,500	733,779	664,500
TOTAL LOCAL TAXES	\$ 37,468,343	\$ 38,424,296	\$ 39,265,512	\$ 39,254,240	\$ 40,094,126
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 1,961,255	\$ 758,700	\$ 540,700	\$ 639,956	\$ 650,000
44120 LEASE/RENTALS	116,250	116,250	124,388	124,388	130,200
44510 ACCRUED INTEREST ON DEBT ISSUE	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 2,077,505	\$ 874,950	\$ 665,088	\$ 764,343	\$ 780,200
OTHER SOURCES (NON-REVENUE)					
49100 BOND PROCEEDS	\$ -	- \$	\$ 325,509	\$ 325,508	\$ -
49410 NOTE PROCEEDS	-	-	81,500	81,500	-
49410 PREMIUMS ON DEBT SOLD	194,712	-	-	-	-
49800 TRANSFERS IN	1,983,939	000 00000000000000000000000000000000000	1,311,000	1,290,000	500,000
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 2,178,651	\$ 1,750,000	\$ 1,718,009	\$ 1,697,008	\$ 500,000
REVENUES: GENERAL DEBT SERVICE	\$ 41,724,499	\$ 41,049,246	\$ 41,648,609	\$ 41,715,591	\$ 41,374,326
EXPENDITURES					
OTHER GENERAL ADMINISTRATION	\$ 743,703	\$ 1,060,700	\$ 1,060,400	\$ 779,573	\$ 1,087,000
GENERAL GOV'T PRINCIPAL PYMTS	5,084,850		3,523,155	3,523,155	3,010,615
EDUCATION PRINCIPAL PYMTS	19,430,150		19,146,845	19,146,845	19,364,385
GENERAL GOV'T INTEREST PYMTS	2,849,949		2,822,425	2,822,424	2,809,031
EDUCATION INTEREST PYMTS	13,490,763	· · · · · ·	14,520,967	13,618,467	15,005,603
GENERAL GOV'T OTHER DEBT ISSUANCE	60,276		23,083	23,083	15,005,005
EDUCATION OTHER DEBT ISSUANCE	288,379		521,385	408,925	112,459
EXPENDITURES: GENERAL DEBT SERVICE	\$ 41,948,069		\$ 41,618,260	\$ 40,322,473	\$ 41,389,093
	_	nning Fund Balance	-	\$ 30,704,855	\$ 32,097,974
	End	ing Fund Balance Ju	ine 30,	\$ 32,097,974	\$ 32,083,207

GENERAL DEBT SERVICE FUND 151 STATEMENT OF APPROPRIATIONS

		2	2007-2008		2008-2009	В	UDGET		2008-2009	2	2009-2010
			Audited						Unaudited		
			Actual		Original		Amended		Actual		Estimated
	EXPENDITURES										
51900	OTHER GEN. ADMINISTRAT	IOI	V								
510	TRUSTEE'S COMMISSION	\$	726,695	\$	760,700	\$	785,400	\$	774,929	\$	787,000
605	UNDERWRITER'S DISCOUNT		-		-		-		-		-
606	OTHER DEBT ISSUANCE CHARGES		-		250,000		225,000		-		250,000
699	OTHER DEBT SERVICE	88888888	17,008	8888888	50,000	800000	50,000	60000000	4,644	00000000	50,000
OTHER	GENERAL ADMINISTRATION	\$	743,703	\$	1,060,700	\$	1,060,400	\$	779,573	\$	1,087,000
82110	GENERAL GOVERNMENT										
601	PRINCIPAL ON BONDS	\$	4,159,850	\$	3,523,155	\$	3,523,155	\$	3,523,155	\$	3,010,615
602	PRINCIPAL ON NOTES		925,000		_		_	10000000000	_		_
GENER/	AL PRINCIPAL PAYMENTS	\$	5,084,850	\$	3,523,155	\$	3,523,155	\$	3,523,155	\$	3,010,615
82130	EDUCATION										
601	PRINCIPAL ON BONDS	\$	19,430,150	\$	19,146,845	\$	19,146,845	\$	19,146,845	\$	19,364,385
602	PRINCIPAL ON NOTES		-		-		-		-		-
EDUCAT	ΓΙΟΝ PRINCIPAL PAYMENTS	\$	19,430,150	\$	19,146,845	\$	19,146,845	\$	19,146,845	\$	19,364,385
82210	GENERAL GOVERNMENT										
603	INTEREST ON BONDS	\$	2,794,449	\$	2,807,800	\$	2,807,800	\$	2,807,799	\$	2,734,948
604	INTEREST ON NOTES		55,500		-		14,625		14,625		74,083
GENERA	AL GOVERNMENT INTEREST PYMTS	\$	2,849,949	\$	2,807,800	\$		\$	2,822,424	\$	2,809,031
82230	EDUCATION										
603	INTEREST ON BONDS	\$	13,490,763	\$	14,535,592	\$	14,438,092	\$	13,535,592	\$	14,102,685
604	INTEREST ON NOTES		-		-		82,875		82,875		902,918
EDUCAT	ΓΙΟΝ INTEREST PAYMENTS	\$	13,490,763	\$	14,535,592	\$	14,520,967	\$	13,618,467	\$	15,005,603
82310	GENERAL GOVERNMENT										
605	UNDERWRITER'S DISCOUNT	\$	33,644	\$	_	\$	10,047	\$	10,047	\$	_
606	OTHER DEBT ISSUANCE CHARGES		26,632	ľ	-	·	13,036		13,036		-
GENER/	AL GOVERNMENT OTHER DEBT SERV	\$	60,276	\$	-	\$	23,083	\$	23,083	\$	-
82330	EDUCATION					ererefefetit					
605	UNDERWRITER'S DISCOUNT	\$	161,068	\$	-	\$	201,462	\$	201,462	\$	-
606	OTHER DEBT ISSUANCE CHARGES		127,311		-		207,464		207,464		-
699	OTHER DEBT SERVICE		-		112,459		112,459				112,459
GENER/	AL GOVERNMENT OTHER	\$	288,379	\$	112,459	\$	521,385	\$	408,925	\$	112,459
EXPEND	DITURES: GENERAL DEBT SERVICE	\$	41,948,069	\$	41,186,551	\$	41,618,260	\$	40,322,473	\$	41,389,093



EDUCATION CAPITAL PROJECTS FUND FUND 177

ESTIMATED REVENUES, EXPENDITURES AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	2	006-2007	2007-2008 BUDGET		2	2007-2008		2008-2009		
		Audited				1	Unaudited			
		Actual	Original		Amended		Actual			Estimated
REVENUES										
LOCAL TAXES										
40110 CURRENT PROPERTY TAX	\$	1,960,580	\$	2,048,427	\$	2,064,807	\$	2,078,187	\$	2,155,474
40120 TRUSTEE'S COLL - PRIOR YEARS		-		30,000		36,937		36,991		33,000
40130 CLERK & MASTER COLLECTIONS		-		15,500		17,316		23,793		16,500
40140 INTEREST AND PENALTY		431		6,900		7,270		8,098		7,000
40150 PICK-UP TAXES		3,724		6,900		5,893		6,037		5,300
40161 PMNTS IN LIEU OF TAXES - TVA		260		261		228		249		250
40270 BUSINESS TAX		38,246		46,550		36,968		41,782		37,500
TOTAL LOCAL TAXES	\$	2,003,241	\$	2,154,538	\$	2,169,419	\$	2,195,137	\$	2,255,024
OTHER SOURCES (NON-REVENUE)										
49800 TRANSFERS IN	\$	-	\$	-	\$	91,743	\$	91,742	\$	-
TOTAL OTHER SOURCES (NON-REVENUE)	\$	-	\$	-	\$	91,743	\$	91,742	\$	-
REVENUES: EDUCATION CAPITAL PROJECT	\$	2,003,241	\$	2,154,538	\$	2,261,162	\$	2,286,879	\$	2,255,024

	EXPENDITURES								
72310	BOARD OF EDUCATION								
510	TRUSTEES COMMISSION	\$	39,478	\$	42,173	\$	43,673	\$ 43,025	\$ 44,329
TOTAL	BOARD OF EDUCATION	\$	39,478	\$	42,173	\$	43,673	\$ 43,025	\$ 44,329
91300	EDUCATION CAPTIAL PROJ	EC1	ΓS						
304	ARCHITECT	\$	-	\$	-	\$	7,598	\$ 7,598	\$ -
335	MAINT. & REPAIR SERV. BUILDINGS		1,363,632		2,150,000		2,227,187	1,975,035	2,189,875
707	BUILDING IMPROVEMENTS		-		-		-	-	-
711	FURNITURE & FIXTURES		-		-		26,734	26,734	-
722	REGULAR INSTRUCTION EQUIP		-		-		71,032	66,456	-
TOTAL	EDUCATION CAPTIAL PROJECTS	\$	1,363,632	\$	2,150,000	\$	2,332,551	\$ 2,075,823	\$ 2,189,875
EXPEND	OITURES: ED. CAPITAL PROJECTS	\$	1,403,110	\$	2,192,173	\$	2,376,224	\$ 2,118,847	\$ 2,234,204
Beg			Beginning U	Jnde	signated Fund	d Bal	ance July 1,	\$ -	\$ 1,297,164
Ending Undesignated Fund Balance June 30,								\$ 1,297,164	\$ 1,317,984

EDUCATION CAPITAL PROJECTS FUND 177

MAINTENANCE. & REPAIR - BUILDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

2008-20 BUDGE		2009-2010 BUDGET							
MECHANICAL SYSTEMS:									
Eagleville Gym	\$ 145,000								
		LaVergne HS	\$	340,000					
		Oakland HS		158,000					
		Riverdale HS		158,000					
			\$	656,000					
MAJOR RE-ROOFING									
Christiana Ele.	\$ 185,000								
Kittrell Ele.	750,000								
Smyrna HS	30,000								
		Oakland HS		996,413					
		Riverdale HS		346,233					
		Christiana Ele		18,961					
		Central Office		2,268					
Major Re-roofing	\$ 965,000		\$	1,363,875					
MAJOR PAVING/RESEALING									
Barfield Ele.	\$ 390,000								
Major Paving/Resealing	\$ 390,000								
WINDOW REPLACEMENT									
		Holloway HS		170,000					
RENOVATION									
John Colmon	\$ 650,000								
TOTAL MAINT. & REPAIRS	\$ 2,150,000		\$	2,189,875					

2009-2010 Capital Budget Overview

Presented on the following pages is the 2009-2010 Capital Budget. This section has been divided into two categories: general capital projects and education capital projects.

The county commission has made certain decisions regarding the issuance of debt as follows:

- All debt shall be financed with near level requirements.
- Capital appreciation bonds will not be issued to fund future projects.
- Development Tax proceeds will be applied to finance capital projects.
- Evaluate the fund balance in the Debt Service Fund to ensure there are sufficient funds to meet all components of the Debt Service Fund Balance policy: 1) cash flow requirement; 2) budgeting contingency, 3) emergency contingency, 4) variable rate contingency and 5) growth component.

It is the policy of the county to fund capital expenditures for a period no longer than the anticipated useful life of the asset. In addition, the Rutherford County Commission adopted the following Capital Projects Funding Guidelines for all capital projects:

- 1. Capital project requests shall be accompanied by projections of capital expenditures along with staffing and operating costs.
- 2. Prototype and design plans shall be used when appropriate; realizing a modification fee may be necessary as sites vary.
- 3. Request proposals for available sites within a specified area. Advertise request: identifying area, designating amount of land and any other requirements thereby creating competitive process.
- 4. Any funds allocated for capital projects shall be used within the time period stipulated; otherwise it shall be redirected by the county legislative body to an authorized use. If funds were provided from the issuance of bonds or notes, the redirected use must be authorized by the applicable bond or note resolution.
- 5. Capital projects may be funded partially for feasibility, engineering and/or design studies or in its entirety.
- 6. All professional service providers, such as engineers, architects, environmentalist, soil scientists, etc., shall provide proof of errors and omissions insurance and/or surety bond equal to the total contract amount, to the Rutherford County Finance Director.

The 2009-2010 capital budget is funded through development tax, contributions, the issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND BUDGET CAPITAL EXPENDITURES

The Operating Budget provides financing and expenditure control for reoccurring mandated governmental services, e.g. road maintenance, education, general government services, operations of the courts, etc. Operating budgets account for the day-to-day costs of providing government services for a given period. On-going operating budget expenditures are supported by current revenue, unlike capital budget expenditures, which are often supported by the issuance of long-term debt or special grant financing. The Capital Budget provides fiscal control for project specific, one-time expenditures that result in the acquisition of fixed assets. In the case of construction projects, the budget generally spans the total construction period, as opposed to one year. Because of the great difference between these two types of expenditures, it is necessary to budget for them separately.

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

The following departments and agencies play major roles in the development and implementation of the Capital Budget.

BOARD OF EDUCATION

The Board of Education is responsible for identifying the capital needs of the Rutherford County School system.

HEALTH & EDUCATION COMMITTEE

This committee makes recommendations regarding capital needs identified by the Board of Education.

PROPERTY MANAGEMENT

This committee reviews the need for new facilities and improvements to existing facilities, with the exception of schools.

BUDGET COMMITTEE

This committee makes recommendations regarding determining how capital projects will be funded.

The COUNTY COMMISSION must approve all capital projects and the method of funding.

FINANCING OF THE CAPITAL BUDGET

Many of the projects included in the Capital Budget are financed through the issuance of long-term general obligation debt (bonded debt and notes). The annual principal and interest payments required to amortize the long-term debt is an operating cost and therefore, budgeted in

the debt service portion of the annual operating budget. Each year the County commission levies tax on real and personal property in order to support the operating budget appropriations required to retire long-term debt. The annual debt service payments can be viewed as yearly installments on funds borrowed to acquire major public fixed assets, which will benefit the general public for generations to come.

AMENDING THE CAPTIAL BUDGET

From time to time during the course of the year it is necessary to amend the Capital Budget. The Board of Commissioners must approve amendments that increase the total amount of a project. The Capital Budget must be amended in order to: include emergency projects; provide additional funds to cover cost overruns; remove uncommitted cash from completed projects; and to cancel projects that will not begin during the Capital Budget Year. The Board of Education requests amendments to the Capital Budget related to education capital projects. The Budget and Finance committee may approve amendments to capital projects that do not result in a change to the total project cost.

GENERAL GOVERNMENT CAPITAL PROJECTS

In December, 2002, the Board of Commissioners approved a facilities master plan prepared by RM Plan Group, in association with Rufus Johnson Associates as the final approved and authorized plan for the county. In January 2003, the Commissioners approved a construction schedule for the facilities master plan and to initially proceed with the following projects: Archives, Correctional Work Center, and Juvenile Detention Center. These projects are now complete and the County is moving forward with preliminary work and planning projects for a Justice Center, an addition to the existing adult detention center.

Construction continues on the following projects: Phase II for Lane Agripark (community center, livestock barn, show ring, and ecology pavilion), firing range, jail security system and tennis courts.

Rutherford County has agreed to participate in funding road improvement projects with the State of Tennessee and City of Murfreesboro. This includes improvements to Florence Road, Beesley Road, and the Joe B. Jackson Parkway. The Commissioners have also authorized the county to proceed with improvements to Halls Hill Pike. The county will lead this project with the City of Murfreesboro's participation. The estimated commitment for these projects will require approximately \$14 million in capital funds. Of this amount, approximately \$8.63 has been received from the development tax and bond proceeds.

EDUCATION CAPITAL PROJECTS

The following list provides information on education capital projects initiated by the Board of Education. Detailed information related to original budget, amended budget, commitments to date and expenditures to date are presented on the following pages. Phase IV and V projects are

funded by bonds, transfers from other completed projects and contributions from the General Purpose School Fund.

PHASE V PROJECTS

ROCKVALE MIDDLE SCHOOL. This project is for construction of a new middle school located in Rockvale for a core of 1,000 students. The target date for the school to open is August 2008.

2006 REPAIRS. This project is for Siegel High School re-purified irrigation.

HOMER PITTARD CAMPUS SCHOOL RENOVATION. This project is a refurbishment to the school. It will include installing an elevator, installing a sprinkler system, updating the plumbing, wiring, and heating and cooling system; and repairing the steps and columns.

BROWN'S CHAPEL ELEMENTARY SCHOOL. This project is to search for a new elementary school in the Baker Road area for a core of 1,000 students and classroom space of 850 students. The target date for completion is August, 2009.

2007 REPAIRS. This project is for undesignated elementary repairs.

CHRISTIANA ELEMENTARY RENOVATION. This project will add 14 classrooms, more cafeteria space, renovate administration offices and media center, and add a stage at the end of the gym. The target date for completion will be August , 2008.

BUCHANAN RENOVATION. This project will include no new classrooms. It will include exterior paint, floor tile, new baseboards, interior paint, ceilings, kitchen work, and small roof repairs. The target date for completion is August, 2008.

OAKLAND MIDDLE. This project is for construction of a new middle school in the DeJarnette area for a 1,000 students. The target date for completion is August, 2010.

WHITWORTH-BUCHANAN MIDDLE. This project is for construction of a new middle school in the Buchanan area for 1,000 students. The target date for completion is August, 2010.

HOLLOWAY HIGH SCHOOL HVAC. This project is to replace HVAC at Holloway High School. The target date for completion is August, 2008.

ROCKVALE HIGH SCHOOL. This project is for a future high school in the Rockvale area. At this time there is no target date for completion.

CENTRAL MAGNET SCHOOL. This project is for the conversion of Central Middle School to an academic magnet. Initially it will be for grades 6^{th} through 10th with 11^{th} through 12^{th} added in the future. The target date of completion is August, 2010.

FUTURE HIGH SCHOOL. This project is for the next high school to be built in the future. At this time there is no target date for completion.

Rutherford County, Tennessee General Capital Projects 2009-2010

DESCRIPTION.	Project				C Contracts		D Expended
DESCRIPTION	Estimate		FUNDING		to Date		To date
JUSTICE CENTER							
2003 Bond Issue		\$	1,000,000				
Transfer from Correctional Work Ctr.		•	450,000				
From Development Tax (7/06)			500,000				
Transfer to Correctional Work Ctr.			(185,000)				
ENGINEERING SERVICES			(, ,		24,075		24,075
LAND/LEGAL					1,449,584		1,449,584
JUDGEMENTS					32,000		32,000
OTHER CONTRACTED SERVICES					127,948		127,948
OTHER CHARGES					250		250
total project		\$	1,765,000	\$	1,633,857	\$	1,633,857
FIRING RANGE							
Transfer from Development tax (8/2007)		\$	543,500				
Transfer from Development tax (3/2008)		Ф	30,000				
Due from City of Murfreesboro - \$658,50	n		658,500				
ARCHITECT	U		030,300	\$	50,000	\$	45,000
CONSTRUCTION				Φ	1,057,308	Φ	499,791
SITE DEVELOPMENT					6,333		6,333
total project \$	1,232,000	\$	1,232,000	\$	1,113,641	\$	551,124
	-,,		-,,		-,,		
TENNIS COURTS							
Development Tax (6/08) \$	1,200,000	\$	1,200,000				
Agreement with City for Funding - \$600,00	0						4.00
ARCHITECT				\$	176,317	\$	168,557
ENGINEERING					8,905		8,905
CONSTRUCTION	1 200 000	•	1 200 000	Φ.	1,658,117	Φ.	860,842
total project \$	1,200,000	\$	1,200,000	\$	1,843,339	\$	1,038,304
COUNTY CLERK BUILDING-SMYRNA							
Development Tax - (12/2008)		\$	40,000				
Note Proceeds (05/2009)			270,141				
Bond Proceeds (05/2009)			531,591				
ARCHITECT				\$	66,554	\$	54,551
CONSTRUCTION							
total project \$	858,012	\$	841,732	\$	66,554	\$	54,551
CITY/CO ROAD PROJECTS							
BEESLEY (const - \$2,944,750)	3,634,662				3,193,379		3,193,379
JBJ PKWY	2,203,200				5,175,577		5,175,577
FLORENCE	4,400,000				4,244,470		4,244,470
HALLS HILL PIKE	8,150,000				8,128,351		6,814,268
(due from City of Murfreesboro - \$975,000)	5,125,000				0,120,551		5,011,200
John Rice BLVD	250,000				20,882		20,882
total project \$	18,637,862	\$	15,330,762	\$	15,587,082	\$	14,272,999
ψ v	10,007,002	Ψ	10,000,702	Ψ	10,007,002	Ψ	,= / = ,///

Rutherford County, Tennessee School Capital Budget 2009-2010

PHASE V

DESCRIPTION		Original Budget		MENDED BUDGET		Contracts to Date		Expended To date
ROCKVALE MIDDLE SCHOOL								
ARCHITECT	\$	528,000	\$	666,871	\$	666,870	\$	666,870
ENGINEERING SERVICES		(26,465)		143,170		130,656		130,656
CONSTRUCTION		16,971,701		16,808,455		16,808,455		16,808,455
FURNITURE, FIXTURES		2,575,000		512,300		479,973		477,773
EQUIPMENT				570,043		531,876		531,040
TECHNOLOGY				1,015,957		1,001,161		997,161
OTHER EQUIP.(PHONES)				40,000		32,360		32,360
OTHER CAPTIAL OUTLAY				286,700		286,442		281,757
LAND		642,639		656,530		656,530		656,530
SITE DEVELOPMENT		2,925,844	_	3,207,052		3,208,652		3,208,652
total project	\$	23,616,719	\$	23,907,078	\$	23,802,975	\$	23,791,254
2006 REPAIRS								
SMYRNA MIDDLE HAVC & PAVING	\$	1,865,001	\$	1,665,600	\$	1,665,600	\$	1,665,600
LAVERGNE PRIMARY HVAC		800,052		1,369,631		1,369,631		1,369,631
OAKLAND/RIVERDALE PAVING		360,000		359,470		359,470		359,470
SIEGEL HIGH RE-PURIFIED IRRIGATION				121,320		121,320		33,581
total project	\$	3,025,053	\$	3,516,021	\$	3,516,021	\$	3,428,282
CAMPUS SCHOOL RENOVATION								
ARCHITECT	\$	_	\$	320,173	\$	329,360	\$	273,097
ENGINEERING SERVICES	Ψ		Ψ	7,294	Ψ	7,294	Ψ	7,294
BUILDING IMPROVEMENTS		2,500,000		4,783,372		4,790,842		4,626,053
SITE DEVELOPMENT		2 ,2 00,000		4,250		4,250		4,250
total project	\$	2,500,000	\$	5,115,089	\$	5,131,746	\$	4,910,694
BROWN'S CHAPEL ELEMENTARY	Φ.	515.005	Ф	524 000	Φ	522 600	Φ	506 776
ARCHITECT	\$	515,337	\$	524,000	\$	532,600	\$	526,776
ENGINEERING SERVICES		24,663		101,588		130,280		108,929
CONSTRUCTION		18,008,000		15,801,041		15,442,421		14,742,943
FURNITURE, FIXTURES, & EQUPEMENT		1,800,000		1,800,000		642,665		35,272
TECHNOLOGY OTHER FOLUD/BLIONES				8,213		747,142		658,560
OTHER EQUIP(PHONES) OTHER CAPTIAL OTULAY						28,572 150,200		28,572
LAND		770,000		770,000		621,631		621,631
SITE DEVELOPMENT		770,000		1,621,371		1,617,184		1,584,126
total project	\$	21,118,000	\$	20,626,213	\$	19,912,695	\$	18,306,809
Project	Ψ	22,220,000	Ψ	20,020,210	Ψ		Ψ	
2007 REPAIRS								
UNDESIGNATED ELEMENTARY	\$	132,934	\$	132,934	\$	-	\$	_
total project	\$	132,934	\$	132,934	\$	-	\$	-

Rutherford County, Tennessee School Capital Budget 2009-2010

PHASE V

DESCRIPTION	Original Budget	A	AMENDED BUDGET	Contracts to Date		Expended To date	
CHRISTIANA ELEMENTARY RENOVATION	I						
ARCHITECT		\$	207,875	\$	185,441	\$	185,441
ENGINEERING SERVICE			30,821		26,995		26,995
BUILDING IMPROVEMENTS	4,250,000		3,820,456		3,820,456		3,820,456
FURNITURE	, ,		110,675		129,602		129,602
EQUIPMENT			42,198		5,282		5,282
TECHNOLOGY			164,091		189,520		188,521
OTHER EQUIP (PHONES)			999		999		999
SITE DEVELOPMENT			37,885		37,885		37,885
total project \$	4,250,000	\$	4,415,000	\$	4,396,180	\$	4,395,181
BUCHANAN RENOVATION							
ARCHITECT		\$	36,024	\$	36,024	\$	36,024
ENGINEERING SERVICES		_	1,985	_	1,985	_	385
BUILDING IMPROVEMENTS	650,000		800,550		800,550		800,550
SITE DEVELOPMENT			1,200		1,200		1,200
total project \$	650,000	\$	839,759	\$	839,759	\$	838,159
	,	•	,		,		
OAKLAND MIDDLE SCHOOL							
ARCHITECT				\$	677,411	\$	552,823
ENGINEERING SERVICES					121,601		49,669
LAND	1,817,000		1,869,700		1,381,677		1,381,677
CONSTRUCTION	24,833,500		19,217,277		13,757,500		649,320
SITE DEVELOPMENT					2,652,107		35,607
total project \$	26,650,500	\$	21,086,977	\$	18,590,296	\$	2,669,096
WHITWORTH-BUCHANAN MIDDLE				Φ	757 (46	Ф	502.021
ARCHITECT				\$	757,646	\$	592,931
ENGINEERING SERVICES	2 (72 000		2 725 700		121,578		52,586
LAND	3,673,000		3,725,700		3,670,838		3,670,838
CONSTRUCTION SITE DEVEL ORMENT	24,833,500		22,125,800		13,757,500		579,890
SITE DEVELOPMENT total project \$	28,506,500	\$	25,851,500	\$	4,993,907 23,301,469	\$	27,407 4,923,652
total project	28,500,500	Ф	25,651,500	Ф	25,501,409	Ф	4,923,032
ROCKVALE HIGH SCHOOL							
ENGINEERING SERVICES \$		\$	77,036	\$	77,036	\$	77,036
LAND	2,607,361		2,607,361		2,607,361		2,607,361
SITE DEVELOPMENT	2,019,229		2,019,229		2,019,229		2,019,229
total project \$	4,703,626	\$	4,703,626	\$	4,703,626	\$	4,703,626

Rutherford County, Tennessee School Capital Budget 2009-2010

PHASE V

DESCRIPTION	Original Budget		AMENDED BUDGET	Contracts to Date	Expended To date	
CENTRAL MAGNET SCHOOL	_					
ARCHITECT	\$ 135,615	\$	135,615	\$ 137,615	\$	13,784
BUILDING IMPROVEMENTS	2,407,910		2,407,910	-		-
total project	\$ 2,543,525	\$	2,543,525	\$ 137,615	\$	13,784
FUTURE HIGH SCHOOL						
ARCHITECT	\$ 386,739	\$	422,788	\$ -	\$	_
total project	\$ 386,739	\$	422,788	\$ -	\$	-

RUTHERFORD COUNTY SCHOOL BUILDING PROGRAM Phase V July 1, 2009

			l								
						Ro	ckvale Middle	Campu	ıs School	Bro	wn's Chapel
SOURCE OF FUNDING	}			200	6 Repair		School	Reno	vation	E	lementary
Transfer from Phase III(New Middle)	\$	41,921				\$	41,921				
Transfer from Phase III(New Middle)		2,300					2,300				
GPS (Rockvale Middle School)		218,000					218,000				
GPS (Rockvale Middle School)		1,569,000					1,569,000				
2003 Bonds (LGIP 3)		6,350					6,350				
2006 Bonds (Lgip 9)		4,488,053			3,025,053		1,463,000				
Transfer from Phase III(Christiana Middle)		9,240					9,240				
Transfer From Phase III(Siegel)		21,467					21,467				
Transfer from Phase IV(LaVergne Addition		13,194					13,194				
Transfer from Phase III(2005 Ele. Repairs		30,147			30,147						
Transfer from Phase III(SC3)		84,498									84,498
Transfer from Phase III(SC2)		159,960					159,960				
Transfer from Phase III(2005 Repairs)		132,934									
GPS (Dec/2006)		275,115					176,000				99,115
GPS(Mar/2007)		1,250,000							1,250,000		
GPS(April/2007)		380,000			380,000						
GPS(June/2007)		875,000									875,000
2007 Bonds (LGIP 5)		28,862,305					20,130,908				
Christy Houston Foundation(12/07)		1,000,000							1,000,000		
GPS(Dec/2007)		2,000,000							1,250,000		
GPS(March 2008)		80,821			80,821						
GPS(May/2008		3,673,000									
GPS(jJune/2008)		997,649							435,437		
MTSU(April 2009)		1,000,000							1,000,000		
Transfer to Phase IV(LaVergne Middle		(17,318)					(17,318)				
Transfer from Phase IV(Central Academic		460,315					(70,252)				8,213
Transfer from Phase IV(Stewarts Creek Ele)		104,284					(, ,				104,284
Transfer from Phase IV(Stewarts Creek Midd	d	105,400									,
Transfer from Phase IV(LaVergne Lake)		254,759									
Transfer from Phase IV(Almaville Property		36,049									
Transfer from Phase III(2005 Ele &Sec		179,652							179,652		
Capital Outlay Note(2008)		7,823,448					183,308		,		5,510,001
Interfund Note(2008)		10,000,000					,				9,500,000
Repayment of Interfund Note(2008)		(10,000,000)									(9,500,000)
Capital Outlay Note(2009)Lgip 7		19,315,196									4,721,921
2009 Bonds(Lgip 7)		37,727,771									9,223,181
FUNDING SOURCE	\$	113,160,510	=	\$	3,516,021	\$	23,907,078	\$	5.115.089	\$	20,626,213
	-	-,,		~	-,,1	-		*	.,,	_	,,
Amended Budget Phase V	\$	113,160,510	II	\$	3,516,021	\$	23,907,078	\$	5,115,089	\$	20,626,213
Variance Between Source & Budget	\$	-	=	\$	-	\$	-	\$	-	\$	-

Phase V July 1, 2009

2007 Repairs	Christiana Ele. Renovation	Buchanan Ele. Renovation	Oa	kland Middle	Whitworth- Buchanan Middle	kvale High School	l	Central agnet School	ture High School
132,934									
	4,250,000					4,481,397			
	100,000	650,000							
				562,212	3,673,000				
				302,212					
								135,615	386,739
	65,000	189,759		52,700	52,700				36,049
				1,500,000		222,229		407,910	36,049
				1,300,000	500,000 (500,000)	222,229		407,510	
				6,424,090 12,547,975	7,491,969 14,633,831			677,216 1,322,784	
\$ 132,934	\$ 4,415,000	\$ 839,759	\$	21,086,977	\$ 25,851,500	\$ 4,703,626	\$	2,543,525	\$ 422,788
\$ 132,934	\$ 4,415,000	\$ 839,759	\$	21,086,977	\$ 25,851,500	\$ 4,703,626	\$	2,543,525	\$ 422,788
\$	- \$ -	\$ -	\$		\$ -	\$ -	\$		\$ _

ELECTORATE

As of September 2009 Road and Bridge Board 7 Members • Elected Constitutional Highway Superintendent Elected General Session Judge (3) Chancery Clerk & Master Chancery Court Judge Circuit Court Judge (3) Child Support Office Circuit/General Sessions/Juvenile **Juvenile Detention** District Attorney Juvenile Judge Appointed Court Clerk Elected Elected Assessor of Property Register of Deeds County Clerk **Trustee** Elected Elected Sheriff Elected Elected **Correctional Work Center Emergency Management** Office of Information Technology **Juvenile Youth Service** Planning/Engineering **Building Maintenance** Vehicle Maintenance **Ambulance Service** Community Learning Center **Animal Control Building Codes** Solid Waste County Mayor Insurance Agency Conservation/Recreation Board **Inventory Control Human Resources Director** Finance Department 21 Members • Elected County Commission **County Attorney** Finance Director Appointed Appointed Appointed General Adm., Food Service Facilities Engineering & Construction Human Resources & Student Services **Budget & Finance Director of Schools** & Transportation Curriculum & Instruction 7 Members • Elected 44 Principals School Board Appointed Appointed

RUTHERFORD COUNTY GOVERNMENT WHO SWHO



COUNTY MAYOR

Fund# 101 • Account 51300, page 15

Ernest Burgess • Elected Official 2006-2010

County Courthouse Suite 101

Phone: (615) 898-7745 • Fax: (615) 898-7747

E-mail: eburgess@rutherfordcounty.org

MISSION STATEMENT:

The County Mayor's Office directs, organizes and coordinates County government activities and oversees the day-to-day operations of the County. This department provides for the delivery of services to our customers — the citizens of Rutherford County, Tennessee in the most efficient and cost effective manner possible.



HIGHWAY DEPARTMENT

Fund# 131 • Account 61000-68000, page 65

Mike Williams, Road Superintendent • Elected Official 1992-2012 1510 Rutledge Way

Phone (615) 898-7856 • Fax: (615) 898-7961 E-mail: mwilliams@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Highway Department is responsible for the maintenance of roads that are a part of the county road system. The department consists of a superintendent who directly supervises construction and maintenance of county roads under the authority and direction of a seven-member road board. The Highway Department has various crews which do all types of maintenance, rock crushing, paving, patching, pipe installation, road building and trucking, as well as a shop that does maintenance of all equipment used by the highway department. The department also contracts work from private industry to perform work on the road system as needed.



BOARD OF EDUCATION

Fund# 141 • Account 71100-76100, page 73

Harry Gill, Director of Schools • Appointed Official 2240 South Park Blvd.

Phone: (615) 893-5812 • Fax: (615) 904-3772

E-mail: gillh@rcs.k12.tn.us

MISSION STATEMENT:

The mission of the Rutherford County School System is to provide an educational environment that encourages and enables each student to develop to his/her highest potential and to become a responsible and contributing member of society. The director is appointed and is under the authority and direction of an elected seven-member board.



TRUSTEE'S OFFICE

Fund# 101 • Account 52400, page 23

Teb Batey • Elected Official 2006-2010

County Courthouse Suite 102

Phone: (615) 898-7705 • Fax: (615) 898-7970

E-mail: tbatey@rutherfordcounty.org

MISSION STATEMENT:

The Trustee's Office is an elective office. The Trustee serves as the treasurer of the county and in this position, he must implement a sound cash management policy because of its affect on other county offices and on taxpayers. The office serves as the county bank since it handles all receipts and disbursements for the operating departments of general government, public education, and highways. The Trustee is responsible for billing and collecting property taxes, maintaining accurate records of property tax payments, managing the total cash of the county, and investing the idle cash funds. The Tennessee Code Annotated describes the operating procedures under which the Trustee must adhere.



PROPERTY ASSESSOR'S OFFICE

Fund# 101 • Account 52300-52310, page 22

Bill Boner • Elected Official 2008-2012

319 N. Maple Street, Suite 200

Phone: (615) 898-7750 • Fax: (615) 896-2759

E-mail: bboner@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Assessor of Property is to accurately and uniformly assess and map all real property in Rutherford County, Tennessee, to assess all personal property and make audits, to reappraise the County every four years, and to comply with state rules and guidelines.



COUNTY CLERK

Fund# 101 • Account 52500, page 24

Georgia Lynch • Elected Official 2002-2010

319 N. Maple Street

Phone: (615) 898-7799 • Fax: (615) 898-7830

E-mail: glynch@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Clerk's office is to: 1) Enforce State Motor Vehicle Laws regarding titling and registration of motor vehicles, 2) Enforce State Laws regarding the appointment of Administrators and Executors relative to the Probate of Estates (Wills), 3) Enforce State Laws regarding the appointments of Conservators and Guardians, 4) Enforce the State Business Tax Act, 5) Enforce County Hotel/Motel Tax Laws, 6) Enforce State Laws regarding the issuance of Marriage License, 7) Enforce State laws regarding the issuance of Notary Public-at-Large Commission certificates, 8) Enforce Federal Laws regarding the Processing of Passport applications, 9) Enforce State Laws regarding the issuance of County Beer Permits, 10) Enforce State and County Laws regarding the preparation of Rutherford County Legislative Board Minutes and the execution of contracts etc., and 11) To collect the appropriate State and County Fees for the above mentioned duties.



CIRCUIT COURT CLERK

Fund# 101 • Account 53100, page 25

Eloise Gaither • Elected Official 1994-2010

Judicial Building Suite 201

Phone: (615) 898-7820 • Fax: (615) 217-7119

E-mail: egaither@rutherfordcounty.org

MISSION STATEMENT:

By statute, Clerks of Tennessee State Courts are elected or appointed for a term of 4 years. Court Clerks are required to attend court sessions and perform all clerical functions of the court. The clerk is a ministerial officer lacking judicial powers and is subject to all orders of the Court. The Clerk's duties are set forth in Title 18, T.C.A. The Clerk is responsible for all filings, processing and final disposition of cases, which include several phases of the Civil and Criminal law procedures in the Juvenile, General Sessions (Civil & Criminal), Circuit Civil and Circuit Criminal Courts.



CHANCERY COURT CLERK

Fund# 101 • Account 53400, page 27

John Bratcher, Clerk & Master • Appointed Official Judicial Building Suite 302

Phone (615) 898-7860 • Fax: (615) 849-9553

E-mail: jbratcher@rutherfordcounty.org

MISSION STATEMENT:

The Chancery Court is a Trial Court of general original jurisdiction of all cases of an equitable nature, where the debt or demand exceeds fifty dollars; and every matter of equitable cognizance above said amount is presumed to be within its inherent jurisdiction as a Court of Equity. Established by the Constitution of the State of Tennessee, the Chancery Court has original jurisdiction as a Court of Equity and over certain other matters, as assigned to it by the legislature, some of them exclusively, others concurrently with the Circuit Court. The Chancery Court collects and distributes child support, collects delinquent property taxes for the county and the cities of Murfreesboro, Smyrna, and LaVergne, and administers conservatorships and investment of litigant funds paid into the court's registry. The Clerk and Master is the principal administrative aide to the Chancery Court, providing assistance in the areas of courtroom administration and records management, docket maintenance, revenue management, maintenance of court minutes, official communication, and various other court-associated duties. The Clerk and Master is appointed to sit as special Master to hear temporary child custody and child and spousal support matters. Hearings are conducted on Mondays and Wednesdays. The Clerk and Master is appointed by the Chancellor for a six-year term pursuant to the state constitution.



REGISTER OF DEEDS

Fund# 101 • Account 51600, page 17

Jennifer Gerhart • Elected Official 1998-2010

319 N. Maple Street, Suite 133

Phone: (615) 898-7870 • Fax: (615) 898-7987

E-mail: jgerhart@rutherfordcounty.org

MISSION STATEMENT:

The Register of Deeds Office is commissioned by state statute to record and preserve certain documents that provide public notice of property ownership, liens and contracts, and other transactions and information that affects the public interest.

The Register of Deeds Office is given specific direction by state statutes on how to record, index and maintain the records including detailing the specific information that is required on the documents, the information that our office must place on the documents, and the need for accurate indexing of the documents to allow for easy accessibility.

Revenues are derived from recording and filing fees and a commission of the collection of State of Tennessee conveyance and mortgage taxes. Proper accounting procedures are required including the monthly reporting to the State Department of Revenue of all taxes collected. Audits are conducted annually by the State of Tennessee.



SHERIFF'S DEPARTMENT

Fund# 101 • Account 54110, page 30

ADULT DETENTION CENTER

Fund# 101 • Account 54210, page 31

Truman Jones, Sheriff • Elected Official 1983-2010

940 New Salem Highway

Phone: (615) 898-7770 • Fax: (615) 890-5861

E-mail: tjones@rutherfordcounty.org

SHERIFF'S DEPARTMENT MISSION STATEMENT:

The office of Sheriff is authorized and established by the Constitution of the State of Tennessee. The Sheriff is a constitutional officer that is elected by regular elections every four years. The sheriff is charged by law to service the courts within the jurisdiction of the county and all courts of record of this state. He/She is charged +with the custody and control of inmates placed in the Detention Facility until discharged by law. He/She is the conservator of the peace by which the Sheriff is to keep the peace, prevent crime, arrest any person lawfully, or to execute process of the law, civil or state.

ADULT DETENTION CENTER MISSION STATEMENT:

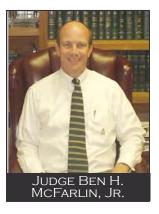
The Rutherford County Adult Detention Center is a combined facility under the Sheriff of the County. All inmates within that facility will be provided with a safe, secure and humane environment for staff, inmates and the community. The Rutherford County Adult Detention Center is a primary holding facility that will confine pretrial male and female inmates as well as sentenced prisoners in a podular single cell environment. The detention facility operates their own kitchen and laundry facilities and provides medical services, a library, a law library and outdoor recreation area for use of said inmates. The facility complies with the laws of Rutherford County, the State of Tennessee and the United States.

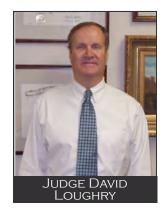
GENERAL SESSIONS COURT

Fund# 101 • Account 53300, page 25

Judge Ben H. McFarlin, Jr., • Elected Official Judge David Loughry, • Elected Official Judicial Building Suite 503

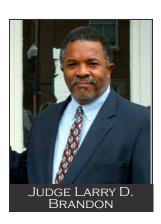
Phone: (615) 898-7831 • Fax: (615) 898-7835 E-mail: bmcfarlin@rutherfordcounty.org dloughry@rutherfordcounty.org





Judge Larry D. Brandon • Elected Official Judicial Building Suite 301

Phone: (615) 217-1138 • Fax: (615) 217-1140 E-mail: lbrandon@rutherfordcounty.org



MISSION STATEMENT:

General Sessions Court is an independent "judicial office". By Tennessee constitution, the General Sessions Judges are elected by county-wide vote to eight (8) year terms. Tennessee Code Annotated Section 16-15-501 vests the court with all the jurisdiction and shall exercise the authority formerly conferred by law upon justices of the peace in all civil and criminal cases, suits and actions. The jurisdiction, power and authority of the court shall be coextensive with the county. In addition, the courts are vested with jurisdiction over probate, county court and juvenile matters. Judicial Commissioners issue criminal process and warrants as set forth by T.C.A. 40-1-111 and T.C.A. 40-5-102, with all the powers enumerated therein.



JUVENILE COURT Fund# 101 • Account 53500, page 27

Donna Scott-Davenport, Juvenile Judge • Elected Official Judicial Building Suite 301

Phone: (615) 217-0061 • Fax: (615) 217-7130

E-mail: dscott@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Juvenile Court Judge's key purpose is the practical understanding of youth and families and their behavior problems in relation to their total life needs. In addressing those needs, the Juvenile court Judge encounters some of the most disturbing social problems of our community. The Juvenile Court system has a protective as well as a corrective role toward children. A variety of judicial functions are necessary to undertake the diversity of issues of Juvenile Court. They include making decisions regarding the disposition or rehabilitation of our unruly and delinquent children. We place children who are dependent/neglected and/or abused into state custody fort their own protection and possibly terminate those parental rights.

Parentage is established for all children in Rutherford County who are born out of wedlock while attempting to create a bond between both parents and child as well as ordering child support and enforcement of those orders is a consideration. It is the mission of the Rutherford County Juvenile Judge to uphold the law, protect society, protect our children, address the legal and moral obligations of parents and bring society to a better understanding of the problem we face with our youth.



COUNTY ATTORNEY

Fund# 101 • Account 51400, page 16

James C. Cope • Appointed Official 16 Public Square North

Phone: (615) 898-7846 • Fax: (615) 893-5581

E-mail: jcope@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Attorney's office is to render legal services to the County and/or any of its officials, departments, offices, branches and boards and to represent the County in legal matters before administrative tribunals and in court effecting or touching upon the conduct of the business of the County. The County Attorney shall utilize the services of his office staff to assist in the administration and handling of the County's legal matters and problems. The County Attorney's Office is not generally responsible for the handling and defense of general liability and casualty claims as this is covered by general liability and casualty insurance. The County Attorney attends the meetings of the Rutherford County Commission and such County Committee meetings as requested from time to time.



ELECTION COMMISSION

Fund# 101 • Account 51500, page 17

H. Hooper Penuel, Jr., Administrator of Elections • Appointed Official 1 Public Square South

Phone: (615) 898-7743 • Fax: (615) 898-7938

E-mail: hpenuel@rutherfordcounty.org

MISSION STATEMENT:

The Election Commission serves to ensure Rutherford County citizens the opportunity to exercise their right to vote in Federal, State, County and Municipal elections within the proper jurisdiction by providing convenient, effective voter registration, voting sites and services, and operating the elections process in an open, fair, and effective manner as required by the laws of Tennessee and of the United States.



FINANCE DEPARTMENT

Fund# 101 • Account 52100, page 22

Lisa A. Nolen, CPA, CGFM • Appointed Official

County Courthouse Suite 201

Phone: (615) 898-7795 • Fax: (615) 904-7526

E-mail: lnolen@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Finance Department is committed to ensuring that quality financial services and information are provided to management, departments and related parties for the benefit of the residents of Rutherford County. This is achieved by maintaining a centralized accounting, fixed asset inventory, payroll and budgeting system for all county departments. The department ensures compliance with generally accepted accounting principles, as well as federal and state laws. The department also enables other county departments to demonstrate accountability for the resources that taxpayers have provided to operate their programs.



HUMAN RESOURCES DEPARTMENT

Fund# 101 • Account 51310, page 15

Sonya Stephenson • Appointed Official 303 North Church Street, Suite 200

Phone: (615) 494-4480 • Fax: (615) 904-7526 E-mail: sstephenson@rutherfordcounty.org

MISSION STATEMENT:

The Human Resources Department seeks to provide effective human resource management by developing and implementing policies, programs and services which contribute to the attainment of both county and employee goals. The department provides information and support in the areas of employment, training, compensation, benefits, and to ensure compliance with all applicable local, state and federal laws, rules and regulations for active and retired employees. The department strives to properly balance the needs of the employees and the needs of Rutherford County Government while encouraging a diverse workforce in a safe and discrimination/harassment free environment with an emphasis on organizational communication.



AGRICULTURE EXTENSION SERVICE

Fund# 101 • Account 57100, page 40

Dewayne Trail, Director • State Employee 315 John Rice Blvd

Phone: (615) 898-7710 • Fax: (615) 898-7999

E-mail: mdtrail2@utk.edu

MISSION STATEMENT:

To provide the latest research-based educational information from Tennessee's land-grant college in the areas of Agriculture, Home Economics, 4-H and other Youth, Horticulture, and Community Resource Development to Rutherford County's rural and urban residents. The Extension Service provides specific educational needs for over 100,000 clients, annually, plus mass media programming. This is accomplished through personal visits, phone calls, seminars, field days, group meetings, and newsletters.



AMBULANCE SERVICE

Fund# 101 • Account 55130, page 53

Mike Nunley, Director • County Employee

606 East Burton Street

Phone: (615) 898-7790 • Fax: (615) 898-7952

E-mail: mnunley@rutherfordcounty.org

MISSION STATEMENT:

It is the policy and goal of the Rutherford County Emergency Medical Service to provide the community we serve with the best emergency medical care possible. We will fulfill this obligation twenty-four hours a day, seven days a week. We will not be satisfied with a good, average, or excellent overall rating unless we can assure ourselves that every patient receives care appropriate to his or her needs, commensurate with our talents, training and current medical practices.

We realize the key to the efficient and effective delivery of emergency care is not dependent on equipment per se, but on well-trained, dedicated individuals working together toward a common goal. It is our goal, as administrators of R.C.E.M.S. to assemble approximately one hundred (100) of the best individuals, to equip them, and structure a system whereby they may accomplish the best emergency care and transportation of the ill and injured to each prospective patient from a 2000 census population of more than 188,000.



ANIMAL SERVICES

Fund# 101 • Account 55120, page 36

Tracy M. Hill, Director • County Employee 285 John Rice Blvd.

Phone: (615) 898-7740 • Fax: (615) -8987994

E-mail: thill@rutherfordcounty.org

MISSION STATEMENT:

The mission of Rutherford County Animal Services is to work in partnership with the community to create a safe, healthy and caring environment for both our citizens and animals through education and courteous, effective enforcement of the Rutherford County Private Act (Chapter #55, Senate Bill 1161) and the laws and regulations of the State of Tennessee.



COMMUNITY CARE NURSING HOME

Fund# 101 • Account 55140, page 38

Charles M. King, Administrator • Employee of Community Care, Inc.

901 County Farm Road

Phone: (615) 893-2624 • Fax: (615) 898-7989

E-mail: mking@rutherfordcounty.org

MISSION STATEMENT:

Community Care of Rutherford County, Inc. is dedicated to the promotion of health and to the advancement of growth for patients of our health care center, the personnel on our staff, and for all people in our community directly or indirectly.

We believe in human dignity; and recognize that each person has physical, mental, emotional, and spiritual needs and rights, and that these rights must be respected. This respect is reflected in our tireless efforts to serve and preserve life and to prepare for its termination through spiritual support, understanding and empathy when death is inevitable.



COMMUNITY LEARNING CENTER

Fund# 101 • Account 51900, page 20

Dr. Michael Payne • County Employee Juvenile Services Center 1710 South Church Street, Suite 5

Phone: (615) 898-4501 • Fax: (615) 896-9537

E-mail: mpayne@rutherfordcounty.org

MISSION STATEMENT:

The Community Learning Center is an alternative school that serves high school students of Rutherford County. The Community Learning Center is a Category I school that is accredited by the State of Tennessee Department of Education. Our staff includes a Director, Assistant Director, and a classroom teacher. All of the aforementioned people have various academic subjects that they are responsible for teaching.

Our major mission is to take at-risk teens and provide an academic program to ensure that each student will graduate from high school. We also strive to attain other objectives. We attempt to convince them, in certain situations, that there is a right and wrong. We work diligently on improving our students' coping skills which include family members, school officials, teachers, and society as a whole. We use various methods to enhance their self-esteem and worth to society. Finally, we have a passion to persuade our students the importance and magnitude for them to contribute to society as opposed to being a burden to society in regard to the future.



CORRECTIONAL WORK CENTER

Fund# 101 • Account 54220, page 32

Alan Miller, Superintendent • County Employee

1720 South Church Street

Phone: (615) 898-7847 • Fax: (615) 898-7837

E-mail: amiller@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Correctional Work Center is as follows: Our primary objective is to provide for the safety of the public, our employees and all offenders placed in our care. To meet this goal, we pledge to supervise all those in our custody by implementing correctional practices that contribute to the effectiveness of the criminal justice system. Our vision is be become a recognized leader for the economic and social contributions provided by our agency to and for the citizens of Rutherford County.



DISASTER RELIEF/EMERGENCY MANAGEMENT

Fund# 101 • Account 54430, page 34

Roger Allen, Director • County Employee

1220 West College Street

Phone: (615) 898-7764 • Fax: (615) 898-7840

E-mail: rallen@rutherfordcounty.org

MISSION STATEMENT:

The mission of Emergency Management is to coordinate disaster mitigation, preparedness, response, and recovery within Rutherford County. This includes the coordination of public and private emergency service providers, contingency plan development, training, and public education to save lives and protect property from the effects of major emergencies or disasters.



DRUG COURT

Fund# 101 • Account 53200, page 26

Mary Schneider, Coordinator • County Employee

303 North Church Street, Suite 100

Phone: (615) 217-7124 • Fax: (615) 217-7127

E-mail: mschneider@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Sixteenth Judicial District Drug Court Program is to reduce the length of incarceration, reduce the recidivism rate of crimes related to substance abuse and improve the safety and quality of life in our community by utilizing in innovative, efficient, integrated model of services.



COUNTY BUILDINGS

Fund# 101 • Account 51800, page 19

Ben Mankin, Director • County Employee 502 Memorial Boulevard

Phone: (615) 904-7547 • Fax: (615) 494-9704 E-mail: bmankin@rutherfordcounty.org

MISSION STATEMENT:

The Building Maintenance Department's mission is to efficiently maintain the county's facilities in a manner that provides guests, personnel, and officials an environment in which they can perform successfully. This includes maintaining physical locations, facility improvement, risk management, facility and life security, facility and life safety and energy conservation.



ENGINEERING OFFICE

Fund# 101 • Account 51720, page 18 Account 57800, page 41

Delwyn Corbitt, County Engineer • County Employee 1 Public Square South

Phone: (615) 898-7730 • Fax: (615) 898-7823 E-mail: dcorbitt@rutherfordcounty.org

MISSION STATEMENT:

The County Engineer provides engineering review services for the Rutherford County Regional Planning Commission, Building Codes and other county departments. The department provides engineering counsel to other county departments and officials as requested. The department reviews subdivision and site development plans submitted for approval by the planning commission for compliance with applicable regulations. An emphasis is placed on storm water management provisions and adherence to articles of the national flood development projects for compliance with approved plans. To ensure that acceptable construction is achieved, the department administers a construction financial surety program with subdivision developers. The department has oversight responsibility for the program to the point where the subdivision is accepted by the highway department.



HEALTH DEPARTMENT

Fund# 101 • Account 55110, page 36 Account 55190, page 39

Andre Fresco • State Employee 100 West Burton Street

Phone: (615) 898-7785 • Fax: (615) 898-7829

E-mail: andre.fresco@state.tn.us

MISSION STATEMENT:

The mission of the department, in collaboration with state and local governments and private health care systems, is to protect and promote the health of the community. Through assessment, policy development or promotion, and the assurance of the availability of health care we fulfill society's interest in assuring conditions in which people can be healthy.

Assessment is the fundamental role of surveillance, vital records' maintenance, and the evaluation of health status, health care and environmental risks to health. Policy development involves conducting community-level planning and priority setting and promotion of policies or programs for the community. Assurance is the development of necessary health services, provision of those that are population-based and facilitation of access to the benefits of health care.



INFORMATION TECHNOLOGY

Fund# 101 • Account 52600, page 24

GEOGRAPHICAL INFORMATION SYSTEM

Fund# 101 • Account 51760, page 19

Brian Robertson, Director • County Employee

Courthouse Suite 104

Phone: (615) 898-7762 • Fax: (615) 898-7956 E-mail: brobertson@rutherfordcounty.org

MISSION STATEMENT:

The Office of Information Technology provides direction, planning, resources and coordination in managing the information systems needs of Rutherford County Government. The mission is to provide continually improving information resources and services in partnership with County Agencies.

Duties and responsibilities include the following: formulation and maintenance of an ongoing information systems planning process; establish and maintain a network infrastructure to support a county-wide network; recording and broadcast of County meetings on Government access cable stations; coordinate multiple vendor activities; county disaster recovery planning; assurance of electronic access to public information by the public; plan, purchase, install, maintain and operate various hardware/software components of the county's computer networks when cost-effective; maintain county systems security; provide training to users; stay informed regarding technological progress and its impact on the county; oversight of geographic information systems and electronic document management systems development; coordinate the county's internet presence; coordinate technological acquisitions and maintenance agreements; and to act as a conduit for open communications with and between all county agencies.



INSPECTION & REGULATION

Fund# 101 • Account 54510, page 35

David Jones, Director • County Employee 1 Public Square South

Phone: (615) 898-7734 • Fax: (615) 898-7941

E-mail: djones@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Building Codes Department is a service department providing construction inspections by certified building inspectors to protect the public's life, health and welfare in the built environment. Zoning and Code Enforcement policies encourage preservation and protection of neighborhood values. The protection is provided through the adoption and enforcement, by state and local governments, of the performance-based provisions contained in the Standard Building Code and Rutherford County Zoning Resolution.

The department is responsible for the issuance of all residential and commercial building permits. The collection of funds generated by these permits is utilized by the General Fund. The department is also responsible for the preparation and processing of complaints, inspections and other legal notification for violations of the Rutherford County Zoning Resolution and Building Codes.



JUVENILE DETENTION CENTER

Fund# 101 • Account 54240, page 33

Lynn Duke, Director • County Employee Juvenile Services Center 1710 South Church Street, Suite 4

Phone: (615) 898-7954 • Fax: (615) 898-7967

E-mail: lduke@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Juvenile Detention Center provides secure detention for unruly and delinquent youth of Rutherford County and various other counties throughout the State of Tennessee. The Detention Center and it's staff strive to provide superior care for those youth who are being detained in the center. The mission of the Rutherford County Juvenile Detention Center is to serve both the youth and the community by providing a safe and secure environment for their detainment. In addition, the center provides transportation of Rutherford County youth to and from Juvenile Court and various appointments within the community.



JUVENILE YOUTH SERVICES

Fund# 101 • Account 53910, page 29

Teena Gray, Director • County Employee Juvenile Services Center 1710 South Church Street, Suite 3 Phone: (615) 898-7850 • Fax: (615) 907-3148

E-mail: tsanders@rutherfordcounty.org

MISSION STATEMENT:

The Rutherford County Youth Services' primary objective is to carry out orders and directives handed down by the Juvenile Court Judge and Referee. Those orders include: supervising youth placed on probation, supervising and scheduling public service work, crisis intervention, and making referrals to various community agencies to provide services needed for unruly and delinquent youth. It is the mission of the Rutherford County Youth Services to utilize every resource available in Rutherford County to aid youth who are in need of services to secure a more functional environment for their psychological growth and development.



PARKS & FAIR BOARD

Fund# 101 • Account 56700, page 40

Ben Cates, Recreation Director • County Employee

Phone: (615) 890-5920 • Fax: (615) 895-4090

E-mail: bcates@rutherfordcounty.org

MISSION STATEMENT:

The purpose of the Rutherford County Conservation Board as it pertains to recreation is to provide for all people in the county optimum use of their leisure time. Our theme is: "Taking Recreation to the Community" and our motto is: "Nobody loses in County Recreation".



PLANNING OFFICE

Fund# 101 • Account 51720, page 18

Doug Demosi, Director • County Employee

1 Public Square South

Phone: (615) 898-7730 • Fax: (615) 898-7823

E-mail: ddemosi@rutherfordcounty.org

MISSION STATEMENT:

The mission of the Rutherford County Planning Department is to preserve and enhance the quality of life for all citizens of Rutherford County by making land use and other policy recommendations to the Board of County Commissioners, the County Executive, members of the Planning Commission, the Board of Zoning Appeals, other elected and appointed county officials, county departments, and county citizens. These recommendations are to be based on sound research, thoughtful analysis, and the wise use of resources through a combination of established and innovative planning.



PRESERVATION OF RECORDS

Fund# 101 • Account 51910, page 20

John Lodl • County Employee 435 Rice Street

Phone: (615) 867-4609 • Fax: N/A E-mail: jlodl@rutherfordcounty.org

MISSION STATEMENT:

The goal of the Rutherford County Archives is to preserve and protect the written documents, past and present, generated by the government offices of Rutherford County, Tennessee. The county records preserved at the archives include judicial proceedings, tax documents, and administrative records. The preservation of most of these records is required by law and serves to protect the rights of citizens. The Rutherford County Archives seeks to make these documents accessible to government agencies, the people of Rutherford County, and the public at large.



RISK MANAGEMENT

Fund# 101 • Account 51920, page 21

Lois Miller, Director • County Employee 303 North Church Street, Suite 201

Phone: (615) 898-7715 • Fax: (615) 867-4602

E-mail: N/A

MISSION STATEMENT:

It is the responsibility of the Rutherford County Risk Management Department to maintain property, casualty, and workers compensation insurance policies, adjust insurance coverage for equipment; administer employee health/life insurance plans for county general, highway department, Board of Education, Community Care Nursing home, and the Smyrna/Rutherford County Airport Authority. This Department is responsible for explaining benefits to employees and providing information to employees as changes are made in the benefit plans.



SOLID WASTE MANAGEMENT CONVENIENCE CENTERS L

Fund# 116 • Account 55732, page 47

LANDFILL

Fund# 116 • Account 55754, page 48

Mac Nolen, Solid Waste Director • County Employee 1220 West College Street

Phone: (615) 898-7874 • Fax: (615) 898-7804

E-mail: mnolen@rutherfordcounty.org

CONVENIENCE CENTERS MISSION STATEMENT:

The Solid Waste Department provides solid waste collection and transport services for the unincorporated areas of the county and limited service in incorporated areas of the county.

The department provides solid waste collection and transport service for all county and city schools. The department operates fourteen solid waste collection centers (convenience centers) throughout the county. Eleven of the convenience centers are located in unincorporated areas and the remaining three are in the incorporated areas of Smyrna, LaVergne, and Eagleville.

The department has recycling and waste reduction/diversion goals to implement that are mandated by the ten-year Central.

LANDFILL MISSION STATEMENT:

Limited disposal services are provided by operation of a Class III/IV, construction and demolition wastes, landfill, and a waste tire collection and storage area. Recycling services are coordinated by the department.



VEHICLE MAINTENANCE

Fund# 101 • Account 58400, page 42

Wain Rogers, Supervisor • County Employee 1220 West College Street Phone: (615) 898-1309

MISSION STATEMENT:

The Vehicle Maintenance/County garage is responsible for providing maintenance, repair, and preventive maintenance tasks for County-owned vehicles. It is responsible for insuring maximum utilization of these vehicles and the safety of all County employees using them.